

CR 2013/6W - Income tax: Aquila Resources Limited Long Term Incentive Plan

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 This document has changed over time. This is a consolidated version of the ruling which was published on *26 September 2018*



Notice of Withdrawal

Class Ruling

Income tax: Aquila Resources Limited Long Term Incentive Plan

Class Ruling CR 2013/6 is withdrawn with effect from today.

1. CR 2013/6 sets out the Commissioner's view on the application of Division 83A of the *Income Tax Assessment Act 1997* to certain employees of Aquila Resources Limited or any of its subsidiaries who received Performance Rights and/or Share Appreciation Rights under the Aquila Resources Limited Long Term Incentive Plan.
2. The Commissioner is satisfied that the scheme, as described in the Ruling, is no longer being implemented.
3. The Ruling continues to apply, in respect of the tax laws ruled upon, to all persons within the specified class who entered into the specified arrangements prior to the withdrawal of the Ruling.

Commissioner of Taxation
26 September 2018

ATO references

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