



PR 2005/112W - Income tax: tax consequences of investing in Spark Infrastructure Instalment Limited's Spark Infrastructure Instalment Receipts

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2007*



Product Ruling

Income tax: tax consequences of investing in Spark Infrastructure Instalment Limited's Spark Infrastructure Instalment Receipts

Preamble

The number, subject heading, **What this Product Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Withdrawal**, **Arrangement** and **Ruling** parts of this document are a 'public ruling' in terms of Part IVA of the **Taxation Administration Act 1953**. Product Ruling PR 1999/95 explains Product Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a 'public ruling' and how it is binding on the Commissioner.

Withdrawal

1. This Product Ruling is withdrawn and ceases to have effect after 30 June 2007. The Ruling continues to apply, in respect of the tax laws ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, who entered into the specified arrangement prior to withdrawal of the Ruling. This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

Commissioner of Taxation

30 November 2005

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

PR 1999/95; TR 92/1; TR 92/20;
TR 97/16; TD 93/34

Subject references:

- beneficial ownership
- deductions
- instalment receipts
- stapled securities

Legislative references:

- TAA 1953 Pt IVA
- ITAA 1936 26BB
- ITAA 1936 26BB(1)
- ITAA 1936 51AAA
- ITAA 1936 70B
- ITAA 1936 82KL
- ITAA 1936 97
- ITAA 1936 Pt III Div 16E
- ITAA 1936 159GP(1)
- ITAA 1936 159GQB
- ITAA 1936 159GT
- ITAA 1936 159GT(3)
- ITAA 1936 Sch 2C Div 245
- ITAA 1936 Pt IVA
- ITAA 1997 8-1

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|-----------------------|-----------------------|
| - ITAA 1997 104-10 | - ITAA 1997 112-30 |
| - ITAA 1997 104-10(7) | - ITAA 1997 112-35 |
| - ITAA 1997 104-70 | - ITAA 1997 Div 115 |
| - ITAA 1997 106-60 | - ITAA 1997 115-5 |
| - ITAA 1997 108-5 | - ITAA 1997 116-40 |
| - ITAA 1997 109-5 | - ITAA 1997 116-40(1) |
| - ITAA 1997 109-5(2) | - Copyright Act 1968 |
| - ITAA 1997 110-45(2) | |
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ATO references

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