


# ***CR 2001/26W - Income tax: capital gains: variation of share rights: Golden Circle Limited***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2002*



## Class Ruling

### Income tax: capital gains: variation of share rights: Golden Circle Limited

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#### *Preamble*

*The number, subject heading, and the **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Arrangement** and **Ruling** parts of this document are a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**. CR 2001/1 explains Class 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.*

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#### **Date of effect/Withdrawal**

1. This Class Ruling applies to the 2001-2002 year of income.

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#### **Commissioner of Taxation**

11 July 2001

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#### *Previous draft:*

Not previously issued in draft form

#### *Related Rulings/Determinations:*

CR 2001/1; TR 92/1; TR 94/30;  
TR 95/3; TR 97/16

#### *Subject references:*

- act
- agreement
- assessable income
- because of
- capital gain
- CGT event
- CGT event A1
- CGT event C2
- CGT event D1
- CGT event G2
- CGT event H2
- company
- consideration
- controller
- event
- income

- opportunities
- ordinary income
- quota
- rights
- share
- shareholder
- share value shifting
- statutory income
- supply
- transaction
- variation of rights

#### *Legislative references:*

- ITAA 1936 Part IIIA
- ITAA 1936 160M(6)
- ITAA 1936 160M(7)
- ITAA 1997 6-5
- ITAA 1997 6-10
- ITAA 1997 104-10
- ITAA 1997 104-25
- ITAA 1997 104-35
- ITAA 1997 104-140
- ITAA 1997 104-140(1)
- ITAA 1997 104-155
- ITAA 1997 116-20

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- ITAA 1997 116-20(2)
  - ITAA 1997 140-20
  - ITAA 1997 Div 140
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## ATO References

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