


# ***CR 2001/48W - Income tax: Share Buy-Back: Just Jeans Group Limited***

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



## Class Ruling

### Income tax: Share Buy-Back: Just Jeans Group 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**, **Withdrawal**, **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.*

## Withdrawal

1. This Class Ruling is withdrawn and ceases to have effect after the earlier of the date on which shareholders receive the proceeds of disposal of the shares which they dispose of under the Buy-Back and 31 December 2001. 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, for arrangements entered into prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

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#### **Commissioner of Taxation**

19 September 2001

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#### *Previous draft:*

Not previously issued in draft form

#### *Related Rulings/Determinations:*

CR 2001/1; TR 92/1; TR 92/20  
TR 97/16

#### *Subject references*

- dividend streaming arrangements
- franking credits
- share buy backs

#### *Legislative references:*

- ITAA 1936 45A

- ITAA 1936 45A(3)(b)
- ITAA 1936 45B
- ITAA 1936 45B(2)(a)
- ITAA 1936 45B(2)(b)
- ITAA 1936 45B(2)(c)
- ITAA 1936 45B(5)
- ITAA 1936 45C
- ITAA 1936 159GZZZP
- ITAA 1936 159GZZZQ
- ITAA 1936 160APA
- ITAA 1936 160APA(ba)
- ITAA 1936 160AQF
- ITAA 1936 160AQCBA
- ITAA 1936 160AQCBA(2)(a)

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|----------------------------|-------------------------|
| - ITAA 1936 160AQCBA(2)(b) | - ITAA 1936 177EA(3)(c) |
| - ITAA 1936 160AQCBA(3)    | - ITAA 1936 177EA(3)(d) |
| - ITAA 1936 160AQCBA(3)(b) | - ITAA 1936 177EA(5)    |
| - ITAA 1936 160AQCBA(17)   | - ITAA 1936 177EA(5)(b) |
| - ITAA 1936 177EA          | - ITAA 1936 177EA(19)   |
| - ITAA 1936 177EA(3)       | - ITAA 1936 Part IIIAA  |
| - ITAA 1936 177EA(3)(a)    | - TAA 1953 Part IVAAA   |
| - ITAA 1936 177EA(3)(b)    |                         |
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## ATO References

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