

CR 2001/7W - Income tax: Coca-Cola Amatil capital return

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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: Coca-Cola Amatil capital return

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 This Ruling is withdrawn and ceases to have effect after 31 December 2001.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 the withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

Commissioner of Taxation

18 April 2001

Previous draft:

Not previously released in draft form

Related Rulings/Determinations:

CR 2001/1

Subject references:

- return of capital

Legislative references:

- ITAA 1936 45A
- ITAA 1936 45B
- ITAA 1936 6(1)
- ITAA 1936 6(4)
- ITAA 1936 6D
- ITAA 1936 160ARDM

ATO References

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