

CR 2001/75W - Income tax: capital gains: St George Bank Limited share buy-back and issue of Sell Back Rights



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Class Ruling

Income tax: capital gains: St George Bank Limited share buy-back and issue of Sell Back Rights

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 applies to the class of persons referred to above for the year ended 30 June 2001. The Ruling has no effect for income years after 30 June 2001.

Commissioner of Taxation

5 December 2001

Previous draft:

Not previously issued in draft form

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 96/14;
TR 97/16

Subject references

- Share buy-back

Legislative references:

- ITAA 1936 26BB
- ITAA 1936 44
- ITAA 1936 70B
- ITAA 1936 159GP
- ITAA 1936 159GP(1)
- ITAA 1936 159GZZZQ
- ITAA 1936 159GZZZQ(1)
- ITAA 1936 159GZZZQ(2)
- ITAA 1936 160ZL

- ITAA 1936 303
- ITAA 1997 3-1
- ITAA 1997 3-3
- ITAA 1997 6-5
- ITAA 1997 Subdiv 104-G
- ITAA 1997 104-10
- ITAA 1997 104-135
- ITAA 1997 104-155
- ITAA 1997 104-155(1)(a)
- ITAA 1997 104-155(1)(b)
- ITAA 1997 104-155(3)
- ITAA 1997 104-155(5)(b)
- ITAA 1997 106-50
- ITAA 1997 Div 110
- ITAA 1997 110-25
- ITAA 1997 112-20(1)
- ITAA 1997 112-50
- ITAA 1997 Subdiv 112-A
- ITAA 1997 115-25
- ITAA 1997 115-25(3)
- ITAA 1997 Subdiv 115-A

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|--------------------------|----------------------|
| - ITAA 1997 Div 116 | - ITAA 1997 134-1 |
| - ITAA 1997 116-20(1)(b) | - ITAA 1997 134-1(1) |
| - ITAA 1997 118-20 | - ITAA 1997 Div 140 |
| - ITAA 1997 118-20(2) | |
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ATO References

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