



CR 2002/26W - Income tax: capital reduction and related scheme of arrangement for the demerger of BHP Steel Limited

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Class Ruling

Income tax: capital reduction and related scheme of arrangement for the demerger of BHP Steel Limited

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.*

Date of effect/Withdrawal

1. This Ruling applies to the year ended 30 June 2003.

Commissioner of Taxation

15 May 2002

Previous draft:

Not previously released in draft form.

Related Rulings/Determinations:

CR 2001/1; CR 2001/6; CR 2002/6;
TR 92/1; TR 97/16

Subject references:

- reduction of capital

Legislative references:

- ITAA 1936 6(1)
- ITAA 1936 44

ATO References

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- ITAA 1936 45A
- ITAA 1936 45B
- ITAA 1936 45B(5)(c)
- ITAA 1936 45B(5)(d)
- ITAA 1936 45B(5)(e)
- ITAA 1936 45B(5)(g)
- ITAA 1936 45C
- ITAA 1936 160ARDM(1)
- TAA 1953 Pt IVAAA
- Copyright Act 1968