



CR 2002/32W - Income tax: capital gains: the issue by St George Bank Limited of preference shares called St George Preferred Resetting Yield Marketable Equity Securities (PRYMES)

 This cover sheet is provided for information only. It does not form part of *CR 2002/32W - Income tax: capital gains: the issue by St George Bank Limited of preference shares called St George Preferred Resetting Yield Marketable Equity Securities (PRYMES)*

 This document has changed over time. This is a consolidated version of the ruling which was published on *22 February 2006*



Class Ruling

Income tax: capital gains: the issue by St. George Bank Limited of preference shares called St. George Preferred Resetting Yield Marketable Equity Securities (PRYMES)

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 This ruling is withdrawn from 22 February 2006.

Commissioner of Taxation

12 June 2002

Previous draft:

Not previously issued in draft form.

Related Rulings/Determinations:

CR 2002/1; TR 92/1; TR 94/30;
TR 96/14; TR 97/16

Subject references:

- Preference Shares

Legislative references:

- TAA 1953 Part IVAAA
- ITAA 1936 6(1)
- ITAA 1936 6BA
- ITAA 1936 44(1)
- ITAA 1936 45
- ITAA 1936 45A
- ITAA 1936 45B
- ITAA 1936 45B(2)(c)
- ITAA 1936 45B(5)
- ITAA 1936 46

- ITAA 1936 160APA
- ITAA 1936 160APHO
- ITAA 1936 160APP
- ITAA 1936 160AQCBA
- ITAA 1936 160AQT
- ITAA 1936 160AQU
- ITAA 1936 177EA
- ITAA 1936 177EA(3)(e)
- ITAA 1936 177EA(19)
- ITAA 1936 159GP
- ITAA 1936 159GP(1)
- ITAA 1936 303
- ITAA 1936 303(1)
- ITAA 1997 Pt 3-1
- ITAA 1997 Pt 3-3
- ITAA 1997 6-5
- ITAA 1997 104-A
- ITAA 1997 104-C
- ITAA 1997 104-25
- ITAA 1997 104-35
- ITAA 1997 104-155
- ITAA 1997 108-5
- ITAA 1997 Subdiv 130-A

CR 2002/32

- ITAA 1997 130-20
- ITAA 1997 130-20(3)

- Ord Forrest Pty Ltd v. FC of T 74
ATC 4034

Case references:

ATO References

NO: 2002/007613

ISSN: 1445 2014