



CR 2002/41W - Income tax: Return of Capital by Bligh Ventures Ltd

 This cover sheet is provided for information only. It does not form part of *CR 2002/41W - Income tax: Return of Capital by Bligh Ventures Ltd*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2003*

Class Ruling

Income Tax: Return of Capital by Bligh Ventures Ltd.

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 This Class Ruling is withdrawn and ceases to have effect after the date on which shareholders receive the proceeds of the capital return or 30 June 2003, which ever is earlier. However, the Ruling continues to apply after its withdrawal 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, subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

Commissioner of Taxation
17 July 2002

<i>Previous draft:</i>	- ITAA 1936 160ARDM
Not previously issued in draft form	- ITAA 1936 44
	- ITAA 1936 45
<i>Related Rulings/Determinations:</i>	- ITAA 1936 45A
CR 2001/1; TR 92/1; TR 97/16	- ITAA 1936 45A(3)(b)
	- ITAA 1936 45B
<i>Subject references:</i>	- ITAA 1936 45B(2)(a)
- Return of Capital	- ITAA 1936 45B(2)(b)
	- ITAA 1936 45B(2)(c)
	- ITAA 1936 45B(5)
<i>Legislative references:</i>	- ITAA 1936 45C
- TAA 1953 Part IVAAA	- ITAA 1997 995(1)
- ITAA 1936 6(1)	- ITAA 1997 104-135
- ITAA 1936 6(4)	- Copyright Act 1968
- ITAA 1936 6D	



Class Ruling

DRAFT CR

may be released

Page 2 of 2

ATO References

NO:

T2002/009674

ISSN: 1445 2014