

# ***CR 2003/105W - Income tax: Return of Capital - Wesfarmers Limited***

⚠ This cover sheet is provided for information only. It does not form part of *CR 2003/105W - Income tax: Return of Capital - Wesfarmers Limited*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2004*



## **Class Ruling**

### **Income tax: Return of Capital – Wesfarmers Limited**

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#### ***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**

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1. This Class Ruling is withdrawn and ceases to have effect after 30 June 2004. 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.

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#### **Commissioner of Taxation**

26 November 2003

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	- ITAA 1936 45A
<i>Previous draft:</i>	- ITAA 1936 45A(2)
Not previously issued as a draft	- ITAA 1936 45A(3)(b)
	- ITAA 1936 45B
<i>Related Rulings/Determinations:</i>	- ITAA 1936 45B(3)
CR 2001/1; TR 92/1; TR 97/16	- ITAA 1936 45B(2)(a)
	- ITAA 1936 45B(2)(b)
	- ITAA 1936 45B(2)(c)
<i>Subject references:</i>	- ITAA 1936 45B(5)
- Capital Reduction	- ITAA 1936 45C
	- ITAA 1997 136
<i>Legislative references:</i>	- ITAA 1997 136-10
- Copyright Act 1968	- ITAA 1997 202-45
- TAA 1953 Part IVAAA	

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#### ATO references

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