


# ***CR 2003/13W - Income tax: CSR Limited Demerger - CSR Universal Share/Option Plan***

 This cover sheet is provided for information only. It does not form part of *CR 2003/13W - Income tax: CSR Limited Demerger - CSR Universal Share/Option Plan*

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



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## **Class Ruling**

### **Income tax: CSR Limited Demerger - CSR Universal Share/Option Plan**

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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.*

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## **Withdrawal**

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1. This Ruling is withdrawn on 30 June 2003 and ceases to have effect for income years commencing after that date. The Ruling continues to apply, in respect of the tax laws ruled upon to all persons within the specified class who enter into a specified arrangement during the term of the Ruling. Thus the Ruling continues to apply to those persons, even following its withdrawal, for arrangements entered into prior to the withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

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### **Commissioner of Taxation**

26 February 2003

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#### *Related Rulings/Determinations:*

TR92/1; TR92/20; TR 97/16;  
CR 2001/1; CR 2003/10

#### *Subject references:*

- capital gains
- cost base adjustments
- demerger
- demerger dividend
- discount capital gain
- employee share acquisition scheme
- return of capital
- roll-over

#### *Legislative references:*

- ITAA 1936 13A
- ITAA 1936 26AAC
- ITAA 1936 26AAC(4C)
- ITAA 1936 26AAC(4F)
- ITAA 1936 26AAC(4F)(c)
- ITAA 1936 44
- ITAA 1936 44(4)
- ITAA 1936 139C(1)
- ITAA 1936 139CE(3)
- ITAA 1936 139E
- ITAA 1936 139FA
- ITAA 1997 3-1
- ITAA 1997 104-10
- ITAA 1997 104-10(1)
- ITAA 1997 104-10(2)

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- ITAA 1997 104-10(4)
  - ITAA 1997 104-135
  - ITAA 1997 104-135(3)
  - ITAA 1997 109-10
  - ITAA 1997 110-25(2)
  - ITAA 1997 112-115
  - ITAA 1997 115-A
  - ITAA 1997 115-25
  - ITAA 1997 115-30(1)
  - ITAA 1997 125
  - ITAA 1997 125-55
  - ITAA 1997 125-80
  - ITAA 1997 125-80(1)
  - ITAA 1997 125-80(2)
  - ITAA 1997 125-80(6)
  - ITAA 1997 125-85
  - ITAA 1997 130-D
  - ITAA 1997 130-80(1)
  - ITAA 1997 130-80(2)
  - ITAA 1997 995-1
  - TAA 1953 Part IVAAA
  - Taxation Laws Amendment Act (No 2) 1995 Item12, Part 4 of Schedule 2
  - Taxation Laws Amendment Act (No 2) 1995 Item13, Part 4 of Schedule 2
  - Copyright Act 1968
  - Income Tax (Transitional Provisions) Act 1997 130-95
  - Income Tax (Transitional Provisions) Act 1997 130-100
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ATO References

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