


# ***CR 2003/18W - Income tax: Share-Buy-Back: Normandy NFM Ltd***

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 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: Share-Buy-Back: Normandy NFM 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 This Class Ruling is withdrawn and ceases to have effect after 30 June 2003. 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. Thus, the Ruling continues to apply to those persons, even following its withdrawal, for arrangements entered into prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involved in the arrangement.

#### **Commissioner of Taxation**

12 March 2003

#### *Previous draft:*

Not previously released in draft form.

#### *Related Rulings/Determinations:*

TR 92/1; TR 92/20; TR 97/16;  
CR 2001/1

#### *Subject references:*

#### *Legislative references:*

- TAA 1953 Part IVAAA  
- ITAA 1936 159GZZZP (16)  
- ITAA 1936 159GZZZQ (4)  
- ITAA 1936 159GZZZQ (8)  
- ITAA 1936 159GZZZQ (9)

- ITAA 1936 159GZZZQ (16)  
- ITAA 1936 45A  
- ITAA 1936 45A(3)(b)  
- ITAA 1936 45B  
- ITAA 1936 45B(2)(a)  
- ITAA 1936 45B(2)(b)  
- ITAA 1936 45B(2)(c)  
- ITAA 1936 45B(5)  
- ITAA 1936 45C  
- ITAA 1936 Div 1A Part IIIAA  
- ITAA 1997 APHM(2)  
- ITAA 1997 APHO(3)  
- ITAA 1997 160APHO  
- ITAA 1997 44(1)  
- ITAA 1997 118-20  
- ITAA 1997 204-30

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- |                          |                           |
|--------------------------|---------------------------|
| - ITAA 1997 204-30(1)    | - ITAA 1997 204-30(8)     |
| - ITAA 1997 204-30(3)    | - ITAA 1997 207-20(1)     |
| - ITAA 1997 204-30(3)(a) | - ITAA 1997 207-20(2)     |
| - ITAA 1997 204-30(3)(b) | - ITAA 1997 207-145(1)(a) |
| - ITAA 1997 204-30(3)(c) | - Copyright Act 1968      |
| - ITAA 1997 204-30(7)    |                           |
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## ATO References

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