



***CR 2003/45W - Income tax: Employee Share Scheme:  
Exemption Conditions: disposal of shares held under  
MIM Holdings Limited General Employee Share Plan  
within three years of acquisition***

 This cover sheet is provided for information only. It does not form part of *CR 2003/45W - Income tax: Employee Share Scheme: Exemption Conditions: disposal of shares held under MIM Holdings Limited General Employee Share Plan within three years of acquisition*

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

## **Class Ruling**

**Income tax: Employee Share Scheme:  
Exemption Conditions: disposal of shares held  
under MIM Holdings Limited General  
Employee Share Plan within three years of  
acquisition**

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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 This Ruling is withdrawn and ceases to have effect after 31 December 2003. 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 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**

25 June 2003

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#### *Previous draft:*

Not previously issued in draft form

#### *Related Rulings/Determinations:*

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

#### *Legislative references:*

- ITAA 1936 139B  
- ITAA 1936 139B(2)

- ITAA 1936 139BA  
- ITAA 1936 139CC  
- ITAA 1936 139CC(2)  
- ITAA 1936 139CE  
- ITAA 1936 139CE(2)  
- ITAA 1936 139CE(3)  
- ITAA 1936 139CE(4)  
- ITAA 1936 139E  
- ITAA 1936 139E(1)  
- ITAA 1936 139E(2)  
- ITAA 1936 139FA

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|----------------------|-----------------------|
| - ITAA 1936 139FAA   | - ITAA 1997 130-80(2) |
| - ITAA 1936 139FF    | - Copyright Act 1968  |
| - ITAA 1936 139GF    | - TAA 1953 Part IVAAA |
| - ITAA 1936 139GF(2) |                       |
| - ITAA 1997 130-80   |                       |
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## ATO references

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