



# ***CR 2003/82 - Income tax: Employee Share Scheme: Exempt Conditions: disposal of shares held under Jupiters Limited Exempt Employee Share Plan within three years of acquisition***

 This cover sheet is provided for information only. It does not form part of *CR 2003/82 - Income tax: Employee Share Scheme: Exempt Conditions: disposal of shares held under Jupiters Limited Exempt 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 July 2003*



## **Class Ruling**

**Income tax: Employee Share Scheme:  
Exempt Conditions: disposal of shares held  
under Jupiters Limited Exempt 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 This Ruling is withdrawn and ceases to have effect after 30 June 2005. 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' involvement in the arrangement.

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**Commissioner of Taxation**

24 September 2003

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# CR 2003/82

*Previous Rulings*

Not previously issued as a draft

*Related Rulings/Determinations:*

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

*Subject references:*

- employee share scheme

*Legislative references:*

- ITAA 1936 139B  
- ITAA 1936 139B(2)  
- ITAA 1936 139BA  
- ITAA 1936 139CC  
- ITAA 1936 139CC(2)  
- ITAA 1936 139CD

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

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ATO references

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