

CR 2004/120W - Income tax: Microsoft Corporation employee option plans



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This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2005*



Class Ruling

Income tax: Microsoft Corporation employee option plans

Preamble

*The number, subject heading, **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **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 This Ruling is withdrawn and ceases to have effect after 30 June 2005.

Commissioner of Taxation 10 November 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 92/20;
TR 95/3; TR 97/16

Subject references:

- amendment
- capital gains tax
- cost base
- election
- employee option scheme
- no election
- option contract
- options
- rights
- variation

Legislative references:

- ITAA 1936 26(e)
- ITAA 1936 Pt III Div 13A
- ITAA 1936 139B(2)
- ITAA 1936 139B(3)

- ITAA 1936 139CB
- ITAA 1936 139CB(1)
- ITAA 1936 139CB(1)(a)
- ITAA 1936 139CC
- ITAA 1936 139CC(2)
- ITAA 1936 139CC(3)
- ITAA 1936 139CC(4)
- ITAA 1936 139DE(a)
- ITAA 1936 139E
- ITAA 1936 139FA
- ITAA 1936 139FAA
- ITAA 1936 139FB
- ITAA 1936 139FC
- ITAA 1936 139FD
- ITAA 1936 139FE
- ITAA 1936 139FF
- ITAA 1936 Pt IVA
- ITAA 1936 177C
- ITAA 1936 177D
- ITAA 1997 104-10
- ITAA 1997 104-25
- ITAA 1997 104-25(1)
- ITAA 1997 104-155
- ITAA 1997 104-155(1)
- ITAA 1997 116-20(2)

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- ITAA 1997 130-80(2)
- FBTAA 1986 136(1)
- Copyright Act 1968
- TAA 1953 Pt IVA

[2000] HCA 35; (2000) 201 CLR 520
- Tallerman & Co Pty Limited v. Nathan's Merchandise (Vic) Pty Limited (1957) 98 CLR 93

Case references:

- Federal Commissioner of Taxation v. Sara Lee Household & Body Care (Australia) Pty Limited

Other references:

- Salmond and Williams on Contracts, 2nd edition (1945)
-

ATO references

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