CR 2004/125W - Income tax: Commonwealth Managed Investments Limited, Commonwealth Bank of Australia - Perpetual Exchangeable Resettable Listed Securities (PERLS II)

Class Ruling

Income tax: Commonwealth Managed Investments Limited, Commonwealth Bank of Australia – Perpetual Exchangeable Resettable Listed Securities (PERLS II)

Preamble

The number, subject heading, ***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 This Ruling is withdrawn and ceases to have effect after 30 June 2007. However, the Ruling continues to apply after its withdrawal in respect of the tax laws ruled upon, to all persons within the specified class who entered into the specified arrangement during the term of the Ruling, subject to there being no change in the arrangement or in the person's involvement in the arrangement.

Commissioner of Taxation
17 November 2004

Previous draft:
Not previously issued as a draft

Related Rulings/Determinations:
CR 2001/1; TR 92/1; TR 92/20; TR 97/16

Subject references:
- dividend streaming arrangements

Legislative references:
- ITAA 1936 95(1)
- ITAA 1936 98
- ITAA 1936 99
- ITAA 1936 99A
- ITAA 1936 Pt IIIAA Div 1A
- ITAA 1936 160AOA
- ITAA 1936 160APHJ
- ITAA 1936 160APHN
- ITAA 1936 177EA
- ITAA 1936 177EA(3)
- ITAA 1936 177EA(3)(a)
- ITAA 1936 177EA(3)(b)
- ITAA 1936 177EA(3)(b)(i)
- ITAA 1936 177EA(3)(b)(ii)
- ITAA 1936 177EA(3)(c)
- ITAA 1936 177EA(3)(c)(i)
- ITAA 1936 177EA(3)(c)(ii)
- ITAA 1936 177EA(3)(d)
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- ITAA 1936 177EA(12)
- ITAA 1936 177EA(13)
- ITAA 1936 177EA(13)(a)

- ITAA 1936 177EA(14)
- ITAA 1936 177EA(17)
- ITAA 1997 6-5
- ITAA 1997 Div 67
- ITAA 1997 67-25(1A)
- ITAA 1997 67-25(1B)
- ITAA 1997 67-25(1C)
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- ITAA 1997 202-5
- ITAA 1997 202-40
- ITAA 1997 202-40(2)
- ITAA 1997 202-45
- ITAA 1997 202-45(a)
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- ITAA 1997 202-45(f)
- ITAA 1997 202-45(g)
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- ITAA 1997 202-45(j)
- ITAA 1997 204-30
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- ITAA 1997 207-50(3)
- ITAA 1997 Subdiv 207-F
- ITAA 1997 207-145
- ITAA 1997 207-150
- ITAA 1997 960-115
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- ITAA 1997 960-135
- ITAA 1997 Div 974
- ITAA 1997 974-70
- ITAA 1997 974-75(1)
- ITAA 1997 974-115
- ITAA 1997 974-120
- ITAA 1997 995-1
- ITAA 1997 995-1(1)
- Banking Act 1959
- Copyright Act 1968
- TAA 1953 Pt IVAAA

ATO references
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