



CR 2004/137W - Income tax: TAB Limited - Employee Performance Share Plan - disposal of shares pursuant to takeover

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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: TAB Limited – Employee Performance Share Plan – disposal of shares pursuant to takeover

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 This Ruling is withdrawn and ceases to have effect after 30 June 2005. 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.

Commissioner of Taxation

1 December 2004

Previous draft:

Not previously issued as a draft

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 139CE
- ITAA 1936 139CE(2)
- ITAA 1936 139CE(3)
- ITAA 1936 139CE(5)
- ITAA 1936 139E
- ITAA 1936 139GF
- TAA 1953 Pt IVAAA
- Copyright Act 1968
- Corporations Law Ch 6

ATO references

NO: 2004/16396
ISSN: 1445-2014