


# ***CR 2004/153W - Income tax: Return of Capital: Wesfarmers Limited***

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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: Return of Capital: Wesfarmers Limited

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#### **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

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1. This Class Ruling is withdrawn and ceases to have effect after 30 June 2005. This Ruling continues to apply, 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.

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#### **Commissioner of Taxation** 22 December 2004

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##### *Previous draft:*

Not previously issued as a draft

##### *Related Rulings/Determinations:*

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

##### *Subject references:*

- capital gains tax
- capital streaming
- dividend streaming arrangements
- dividends
- return of capital on shares

- ITAA 1936 45A(3)(b)
- ITAA 1936 45B
- ITAA 1936 45B(2)(a)
- ITAA 1936 45B(2)(b)
- ITAA 1936 45B(2)(c)
- ITAA 1936 45B(3)
- ITAA 1936 45B(5)(b)
- ITAA 1936 45B(8)
- ITAA 1936 45C
- ITAA 1997 104-135
- ITAA 1997 Div 136
- ITAA 1997 136-10
- ITAA 1997 202-45
- ITAA 1997 995-1

##### *Legislative references:*

- Copyright Act 1968
  - TAA 1953 Pt IVAAA
  - ITAA 1936 45A
  - ITAA 1936 45A(2)
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##### ATO references

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