


# ***CR 2004/32W - Income tax: off-market share buy-back: Mayne Group Limited***

 This cover sheet is provided for information only. It does not form part of *CR 2004/32W - Income tax: off-market share buy-back: Mayne Group Limited*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2004*



## Class Ruling

### Income tax: off-market share buy-back: Mayne Group Limited

---

#### *Preamble*

*The number, subject heading, and the **What this Class Ruling is about** (including **Tax laws**, **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 This Ruling is withdrawn and ceases to have effect after 30 June 2004. 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**

7 April 2004

---

#### *Previous draft:*

Not previously issued as a draft

#### *Related Rulings/Determinations:*

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

#### *Subject references:*

- share buy-backs
- capital streaming
- share capital
- return of capital on shares

#### *Legislative references:*

- ITAA 1936 6(1)
- ITAA 1936 6D
- ITAA 1936 6D(3)
- ITAA 1936 Div 7B

- ITAA 1936 Div 7B Pt IIIAA
- ITAA 1936 45A
- ITAA 1936 45A(3)(b)
- ITAA 1936 45A(4)
- ITAA 1936 45B
- ITAA 1936 45B(2)(a)
- ITAA 1936 45B(2)(b)
- ITAA 1936 45B(2)(c)
- ITAA 1936 45B(5)
- ITAA 1936 45B(8)
- ITAA 1936 45B(9)
- ITAA 1936 45B(10)
- ITAA 1936 45C
- ITAA 1936 159GZZZJ
- ITAA 1936 159GZZZK
- ITAA 1936 159GZZZM
- ITAA 1936 159GZZZP
- ITAA 1936 159GZZZQ

# CR 2004/32

- |                      |                       |
|----------------------|-----------------------|
| - ITAA 1936 160ARDM  | - ITAA 1997 118-20    |
| - ITAA 1997 6-5      | - TAA 1953 Part IVAAA |
| - ITAA 1997 8-1      | - Copyright Act 1968  |
| - ITAA 1997 Part 3-1 |                       |
- 

## ATO references

NO: 2004/004399

ISSN: 1445-2014