



# ***CR 2004/57W - Income tax: Off-Market Share Buy-Back: Telstra Corporation Limited: Telstra Employee Share Scheme Participants***

 This cover sheet is provided for information only. It does not form part of *CR 2004/57W - Income tax: Off-Market Share Buy-Back: Telstra Corporation Limited: Telstra Employee Share Scheme Participants*

 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: Telstra Corporation Limited: Telstra Employee Share Scheme Participants

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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**

1. This Class Ruling is withdrawn and ceases to have effect after 30 June 2004.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**

2 June 2004

<i>Previous draft:</i>	- ITAA 1936 45A
Not previously issued as a draft	- ITAA 1936 45A(3)(b)
	- ITAA 1936 45B
<i>Related Rulings/Determinations:</i>	- ITAA 1936 45B(2)(a)
CR 2001/1; TR 92/1; TR 92/90;	- ITAA 1936 45B(2)(b)
TR 97/16; CR 2001/28;	- ITAA 1936 45B(2)(c)
	- ITAA 1936 45B(8)
<i>Previous Rulings/Determinations:</i>	- ITAA 1936 45C
	- ITAA 1936 97
	- ITAA 1936 100
<i>Subject references:</i>	- ITAA 1936 128
- dividend streaming arrangements	- ITAA 1936 128B(3)(ga)
- share buy backs	- ITAA 1936 Division 13A Subdiv F Pt III
<i>Legislative references:</i>	- ITAA 1936 139B
- TAA 1953 Part IVAAA	- ITAA 1936 139B(2)
- ITAA 1936 44	- ITAA 1936 139B(3)
- ITAA 1936 44(1)	- ITAA 1936 139CA

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- ITAA 1936 139CA(2)
  - ITAA 1936 139CA(3)
  - ITAA 1936 139CC
  - ITAA 1936 139CC(3)
  - ITAA 1936 139CC(4)
  - ITAA 1936 139E
  - ITAA 1936 139FA
  - ITAA 1936 139FF
  - ITAA 1936 139G
  - ITAA 1936 159GZZZP
  - ITAA 1936 159GZZZQ
  - ITAA 1936 159GZZZQ(2)
  - ITAA 1936 159GZZZQ(4)
  - ITAA 1936 Division 1A of Part IIIAA
  - ITAA 1936 160APHG
  - ITAA 1936 160APHG(4)
  - ITAA 1936 160APHI
  - ITAA 1936 160APHI(4)
  - ITAA 1936 160APHM
  - ITAA 1936 160APHM(2)
  - ITAA 1936 160APHO
  - ITAA 1936 177EA
  - ITAA 1936 177EA(3)
  - ITAA 1936 177EA(3)(a)
  - ITAA 1936 177EA(3)(b)
  - ITAA 1936 177EA(3)(c)
  - ITAA 1936 177EA(3)(d)
  - ITAA 1936 177EA(5)
  - ITAA 1936 177EA(5)(a)
  - ITAA 1936 177EA(5)(b)
  - ITAA 1936 177EA(17)
  - ITAA 1997 Division 67
  - ITAA 1997 104-10
  - ITAA 1997 109-5
  - ITAA 1997 130-80
  - ITAA 1997 130-80(2)
  - ITAA 1997 130-80(3)
  - ITAA 1997 130-83
  - ITAA 1997 130-83(2)
  - ITAA 1997 202-5
  - ITAA 1997 202-40
  - ITAA 1997 204-30
  - ITAA 1997 204-30(1)
  - ITAA 1997 204-30(1)(a)
  - ITAA 1997 204-30(1)(b)
  - ITAA 1997 204-30(1)(c)
  - ITAA 1997 204-30(3)
  - ITAA 1997 204-30(3)(a)
  - ITAA 1997 204-30(3)(c)
  - ITAA 1997 204-30(8)
  - ITAA 1997 207-20
  - ITAA 1997 207-20(1)
  - ITAA 1997 207-20(2)
  - ITAA 1997 207-45
  - ITAA 1997 207-45(1)
  - ITAA 1997 207-50
  - ITAA 1997 207-145
  - ITAA 1997 207-145(1)(a)
  - ITAA 1977 207-150
  - ITAA 1997 207-150(1)(a)
  - Copyright Act 1968
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ATO references:

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