



CR 2004/65W - Income tax: Share buy-back: Commonwealth Bank of Australia

 This cover sheet is provided for information only. It does not form part of *CR 2004/65W - Income tax: Share buy-back: Commonwealth Bank of Australia*

 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: Share buy-back: Commonwealth Bank of Australia

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 This Ruling is withdrawn and ceases to have effect after 30 June 2004.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

23 June 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 92/20;
TR 97/16; TD 2004/22

Subject references:

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

Legislative references:

- ITAA 1936 44
- ITAA 1936 44(1)
- ITAA 1936 45A
- 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(8)
- ITAA 1936 45C
- ITAA 1936 90
- ITAA 1936 95
- ITAA 1936 95(1)
- ITAA 1936 97(1)(a)
- ITAA 1936 98
- ITAA 1936 98A(1)(a)
- ITAA 1936 98A(1)(b)
- ITAA 1936 99
- ITAA 1936 99A
- ITAA 1936 100(1)(a)
- ITAA 1936 100(1)(b)
- ITAA 1936 128B
- ITAA 1936 128B(3)(ga)
- ITAA 1936 Div 16K
- ITAA 1936 159GZZZK(d)
- ITAA 1936 159GZZZM
- ITAA 1936 Div 16K Subdiv C
- ITAA 1936 159GZZZP

CR 2004/65

- ITAA 1936 159GZZZP(1)
- ITAA 1936 159GZZZQ
- ITAA 1936 159GZZZQ(1)
- ITAA 1936 159GZZZQ(2)
- ITAA 1936 159GZZZQ(3)
- ITAA 1936 159GZZZQ(4)
- ITAA 1936 PtIIIAA Div 1A
- ITAA 1936 160APHJ
- ITAA 1936 160APHM(2)
- ITAA 1936 160APHO
- ITAA 1936 160APHO(2)(a)
- ITAA 1936 160APHT
- 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 1936 177EA(17)(b)
- ITAA 1936 177EA(17)(c)
- ITAA 1936 177EA(17)(g)
- ITAA 1936 177EA(17)(j)
- ITAA 1997 6-5
- ITAA 1997 Div 67
- ITAA 1997 67-25(1A)
- ITAA 1997 67-25(1B)
- ITAA 1997 67-25(1C)
- ITAA 1997 67-25(1D)
- ITAA 1997 Pt 2-25
- ITAA 1997 Pt 3-1
- ITAA 1997 104-10
- ITAA 1997 104-10(3)
- ITAA 1997 116-20
- ITAA 1997 118-20
- ITAA 1997 118-25(1)(a)
- ITAA 1997 Pt 3-3
- ITAA 1997 Subdiv 124-M
- ITAA 1997 Div 136
- ITAA 1997 136-10
- ITAA 1997 136-25
- ITAA 1997 202-35
- ITAA 1997 202-40
- ITAA 1997 202-40(1)
- ITAA 1997 202-45
- ITAA 1997 202-45(a)
- ITAA 1997 202-45(b)
- ITAA 1997 202-45(c)
- ITAA 1997 202-45(d)
- ITAA 1997 202-45(e)
- ITAA 1997 202-45(f)
- ITAA 1997 202-45(g)
- ITAA 1997 202-45(h)
- ITAA 1997 202-45(i)
- ITAA 1997 202-45(j)
- ITAA 1997 204-30
- 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 207-35
- ITAA 1997 207-35(1)
- ITAA 1997 207-45
- ITAA 1997 207-45(c)
- ITAA 1997 207-45(d)
- ITAA 1997 207-50
- ITAA 1997 207-50(2)
- ITAA 1997 207-50(2)(c)
- ITAA 1997 207-50(3)
- ITAA 1997 207-50(3)(c)
- ITAA 1997 Subdiv 207-F
- ITAA 1997 207-145
- ITAA 1997 207-145(1)(a)
- ITAA 1997 207-150
- ITAA 1997 960-120
- ITAA 1997 960-120(1)
- ITAA 1997 995-1
- ITAA 1997 995-1(1)
- Copyright Act 1968

ATO references:

NO: 2004/8195
ISSN: 1445-2014