


CR 2004/77W - Income tax: United Utilities Public Limited Company (PLC) Performance Share Plan

 This cover sheet is provided for information only. It does not form part of *CR 2004/77W - Income tax: United Utilities Public Limited Company (PLC) Performance Share Plan*

 This document has changed over time. This is a consolidated version of the ruling which was published on *16 July 2005*



Class Ruling

Income tax: United Utilities Public Limited Company (PLC) Performance Share Plan

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 IVA 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 This Ruling is withdrawn on and ceases to have effect after 15 July 2005. The Ruling continues to apply in respect of the tax law 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 those 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

28 July 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 97/16;
IT 2516

Subject references:

- employee share scheme
- ordinary shares

Legislative references:

- ITAA 1936 6(1)
- ITAA 1936 13A
- ITAA 1936 26AAC
- ITAA 1936 26AAC(4A)
- ITAA 1936 26AAC(4A)(d)(ii)
- ITAA 1936 26AAC(4A)(d)(ii)

- ITAA 1936 26AAC(4B)
- ITAA 1936 26AAC(4C)
- ITAA 1936 26AAC(4D)
- ITAA 1936 26AAC(4E)
- ITAA 1936 139CD
- ITAA 1936 139CD(4)
- ITAA 1997 995-1
- Corporations Act 2001 254G(1)
- Corporations Act 2001 254G(2)
- Income and Corporation Taxes Act 1988 (Chapter 1) (UK) 832
- Copyright Act 1968

Case references:

- Norman v Norman (1990)
19 NSWLR 314

Other references:

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| <ul style="list-style-type: none">- Australian Oxford Dictionary, 1999, Oxford University Press, Melbourne- Explanatory Memorandum to Tax Laws Amendment Bill (No. 5) 1988 | <ul style="list-style-type: none">- Ford's Principles of Corporations Law 2003, Eleventh Edition, H.A.J. Ford, R.P. Austin and I.M. Ramsay, Butterworths |
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ATO references

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