


# ***CR 2004/91W - Income tax: distribution to shareholders by Circadian Technologies Limited***

 This cover sheet is provided for information only. It does not form part of *CR 2004/91W - Income tax: distribution to shareholders by Circadian Technologies Limited*

 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: distribution to shareholders by Circadian Technologies 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 This Class Ruling is withdrawn and ceases to have effect after 30 June 2005. 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.

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#### **Commissioner of Taxation**

25 August 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

#### *Legislative references:*

- TAA 1953 Pt IVAAA
- ITAA 1936 6(1)
- ITAA 1936 6(4)
- ITAA 1936 6D
- ITAA 1936 Pt IIIAA Div 7B
- ITAA 1936 44(1)
- ITAA 1936 45A
- ITAA 1936 45B
- ITAA 1936 45B(2)
- ITAA 1936 45B(3)
- ITAA 1936 45B(5)
- ITAA 1936 45B(8)

- ITAA 1936 45B(8)(a)
- ITAA 1936 45B(8)(b)
- ITAA 1936 45B(8)(c)
- ITAA 1936 45B(8)(d)
- ITAA 1936 45B(8)(e)
- ITAA 1936 45B(8)(f)
- ITAA 1936 45B(8)(g)
- ITAA 1936 45B(8)(h)
- ITAA 1936 45B(8)(i)
- ITAA 1936 45B(8)(j)
- ITAA 1936 45B(8)(k)
- ITAA 1936 45B(9)
- ITAA 1936 45C
- ITAA 1936 128B
- ITAA 1936 160AOAA
- Copyright Act 1968
- Corporations Act 2001
- Freedom of Information Act 1982

# CR 2004/91

*Other references:*

- Minister for Revenue and  
Assistant Treasurer's Press  
Release C104/02 of 27 September  
2002

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ATO references

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