



# ***CR 2005/3W - Income tax: return of capital: STW Communications Group Limited***

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 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: return of capital: STW Communications Group 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 This Class Ruling is withdrawn and ceases to have effect after 30 June 2005. The Ruling continues to apply, in respect to the tax laws ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons involved in the arrangement.

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#### **Commissioner of Taxation**

19 January 2005

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<i>Previous draft:</i>	- ITAA 1936 45B(2)
Not previously issued as a draft	- ITAA 1936 45B(2)(a)
	- ITAA 1936 45B(2)(b)
	- ITAA 1936 45B(2)(c)
<i>Related Rulings/Determinations:</i>	- ITAA 1936 45B(3)
CR 2001/1; TR 92/1; TR 92/20;	- ITAA 1936 45B(5)
TR 97/16	- ITAA 1936 45B(8)
	- ITAA 1936 45B(9)
<i>Subject references:</i>	- ITAA 1936 45C
- capital benefit	- ITAA 1997 104-135
- dividend substitution	- ITAA 1997 104-135(3)
- return of capital	- ITAA 1997 104-135(4)
	- ITAA 1997 104-135(5)
	- ITAA 1997 Div 136
<i>Legislative references:</i>	- ITAA 1997 136-10
- TAA 1953 Pt IVAAA	- ITAA 1997 136-25
- Copyright Act 1968	
- ITAA 1936 45B	

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Class Ruling

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FOI status: **may be released**

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ATO references

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