



# ***CR 2005/33W - Income tax: capital gains tax: variation of share rights: Singleton Equity Housing 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 2006*



## Class Ruling

### Income tax: capital gains tax: variation of share rights: Singleton Equity Housing 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**, **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 This Ruling is withdrawn and ceases to have effect after 30 June 2006.

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### Commissioner of Taxation

18 May 2005

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<i>Previous draft:</i>	- ITAA 1997 Div 104
Not previously issued as a draft	- ITAA 1997 104-10
	- ITAA 1997 104-25
<i>Related Rulings/Determinations:</i>	- ITAA 1997 104-35
CR 2001/1; TR 92/1; TR 94/30;	- ITAA 1997 104-135
TR 97/16	- ITAA 1997 104-155
	- ITAA 1997 104-155(3)
<i>Subject references:</i>	- ITAA 1997 104-250
- CGT asset	- ITAA 1997 116-20(2)
- CGT event	- ITAA 1997 Div 725
- capital proceeds	- ITAA 1997 725-145
- direct value shift	- ITAA 1997 725-145(2)
- shares	- ITAA 1997 725-145(3)
	- ITAA 1997 Subdiv 725-D
<i>Legislative references:</i>	- TAA 1953 Pt IVAAA
- ITAA 1936 Pt IIIA	- Copyright Act 1968
- ITAA 1936 160M(6)	
- ITAA 1936 160M(7)	

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#### ATO references

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ATOlaw topic: Income tax ~- Capital Gains Tax ~- Value shifting

# CR 2005/33

Income tax -- Capital Gains Tax -- CGT events H1 and  
H2 – special capital receipts