


CR 2005/56W - Income tax: Promina Group Limited - Employee Share Purchase Plan (Deferral 2003)

 This cover sheet is provided for information only. It does not form part of *CR 2005/56W - Income tax: Promina Group Limited - Employee Share Purchase Plan (Deferral 2003)*

 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: Promina Group Limited – Employee Share Purchase Plan (Deferral 2003)

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 This Ruling is withdrawn and ceases to have effect from 1 July 2005. The Ruling, however, continues to apply, 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. 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

29 June 2005

<i>Previous draft:</i>	- ITAA 1936 Pt III Div 13A
Not previously issued as a draft	- ITAA 1936 139B
	- ITAA 1936 139B(1)
	- ITAA 1936 139B(2)
<i>Related Rulings/Determinations:</i>	- ITAA 1936 139B(3)
CR 2001/1; TR 92/1; TR 92/20;	- ITAA 1936 139CA
TR 97/16; TR 2001/10	- ITAA 1936 139CA(2)
	- ITAA 1936 139CA(3)
<i>Subject references:</i>	- ITAA 1936 139CC
- capital gains tax	- ITAA 1936 139CC(2)
- election	- ITAA 1936 139CC(3)
- employee share scheme	- ITAA 1936 139CC(4)
	- ITAA 1936 139CD
	- ITAA 1936 139E
<i>Legislative references:</i>	- ITAA 1936 Pt III Div 13A Subdiv F
- TAA 1953 Pt IVAAA	- ITAA 1936 139FA
- Copyright Act 1968	- ITAA 1936 139FB

CR 2005/56

- ITAA 1936 139G
 - ITAA 1997 109-5
 - ITAA 1997 130-80
 - ITAA 1997 130-80(3)
 - ITAA 1997 130-83
 - ITAA 1997 130-83(2)
 - ITAA 1997 130-83(3)
-

ATO references

NO: 2005/8749
ISSN: 1445-2014
ATOlaw topic: Income Tax ~~ Assessable income ~~ employee share schemes