



CR 2005/57W - Income tax: Promina Group Limited - Employee Share Purchase Plan (Exemption 2003)

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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: Promina Group Limited – Employee Share Purchase Plan (Exemption 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 This Ruling is withdrawn and ceases to have effect from 1 July 2005.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

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 92/20;
TR 97/16; TR 2001/10

Subject references:

- capital gains tax
- election
- employee share scheme

Legislative references:

- TA1953 Pt IVAAA
- Copyright Act 1968

- Corporations Act 2001Pt 6.5 Div 2
- ITAA 1936 Pt III Div 13A
- ITAA 1936 139B
- ITAA 1936 139B(2)
- ITAA 1936 139B(3)
- ITAA 1936 139BA
- ITAA 1936 139BA(2)
- ITAA 1936 139C
- ITAA 1936 139CA
- ITAA 1936 139CA(2)
- ITAA 1936 139CA(3)
- ITAA 1936 139CC
- ITAA 1936 139CC(2)
- ITAA 1936 139CC(3)
- ITAA 1936 139CC(4)
- ITAA 1936 139CD
- ITAA 1936 139CE

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|-------------------------------------|-----------------------|
| - ITAA 1936 139E | - ITAA 1997 110-25 |
| - ITAA 1936 Pt III Div 13A Subdiv F | - ITAA 1997 130-80 |
| - ITAA 1936 139FA | - ITAA 1997 130-80(2) |
| - ITAA 1936 139FB | - ITAA 1997 130-83 |
| - ITAA 1936 139G | - ITAA 1997 130-83(2) |
| - ITAA 1997 104-10 | - ITAA 1997 130-83(3) |
| - ITAA 1997 104-10(4) | |
| - ITAA 1997 109-5 | |
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ATO references

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