


CR 2005/64W - Income tax: return of capital: Endeavour HealthCare Ltd

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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: return of capital: Endeavour HealthCare Ltd

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 This Class Ruling is withdrawn and ceases to have effect after 30 June 2006. 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 enter into the specified arrangement during the term 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

13 July 2005

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

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

Subject references:

- capital benefit
- return of capital

Legislative references:

- ITAA 1936 6(1)
- ITAA 1936 6D
- ITAA 1936 44
- ITAA 1936 44(1)
- ITAA 1936 45A
- ITAA 1936 45A(2)
- ITAA 1936 45A(3)(b)

- ITAA 1936 45B
- ITAA 1936 45B(2)(a)
- ITAA 1936 45B(2)(b)
- ITAA 1936 45B(2)(c)
- 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 Pt IVA

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|--------------------------|---------------------------|
| - ITAA 1936 177D(b)(i) | - ITAA 1936 177D(b)(viii) |
| - ITAA 1936 177D(b)(ii) | - ITAA 1997 104-25 |
| - ITAA 1936 177D(b)(iii) | - ITAA 1997 995-1(1) |
| - ITAA 1936 177D(b)(iv) | - TAA 1953 Pt IVAAA |
| - ITAA 1936 177D(b)(v) | - Copyright Act 1968 |
| - ITAA 1936 177D(b)(vi) | |
| - ITAA 1936 177D(b)(vii) | |
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ATO references

NO: 2005/9476
ISSN: 1445-2014
ATOlaw topic: Income Tax ~~ Return of Capital