


# ***CR 2005/93W - Income tax: dividend payment: StateWest Credit Society Limited***

 This cover sheet is provided for information only. It does not form part of *CR 2005/93W - Income tax: dividend payment: StateWest Credit Society Limited*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2007*



## Class Ruling

### Income tax: dividend payment: StateWest Credit Society Limited

---

#### **Preamble**

*The number, subject heading, **What this Class Ruling is about** (including **Tax laws, 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 This Class Ruling is withdrawn and ceases to have effect after 30 June 2007. 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**

2 November 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:*

- dividend

#### *Legislative references:*

- ITAA 1936 6(1)  
- ITAA 1936 44(1)  
- ITAA 1936 46M  
- ITAA 1936 Pt IIIAA Div 1A  
- ITAA 1936 160APHO  
- ITAA 1936 177D(b)(i)  
- ITAA 1936 177D(b)(ii)  
- ITAA 1936 177D(b)(iii)

- ITAA 1936 177D(b)(iv)  
- ITAA 1936 177D(b)(v)  
- ITAA 1936 177D(b)(vi)  
- ITAA 1936 177D(b)(vii)  
- ITAA 1936 177D(b)(viii)  
- ITAA 1936 177E  
- ITAA 1936 177EA  
- ITAA 1936 177EA(3)  
- ITAA 1936 177EA(3)(a)  
- ITAA 1936 177EA(3)(b)  
- ITAA 1936 177EA(3)(c)  
- ITAA 1936 177EA(3)(d)  
- ITAA 1936 177EA(5)(b)  
- ITAA 1936 177EA(14)(a)  
- ITAA 1936 177EA(14)(b)  
- ITAA 1997 104-10  
- ITAA 1997 202-5  
- ITAA 1997 202-20  
- ITAA 1997 202-40  
- ITAA 1997 202-45

# CR 2005/93

- |                          |                      |
|--------------------------|----------------------|
| - ITAA 1997 202-45(e)    | - ITAA 1997 207-155  |
| - ITAA 1997 204-30       | - ITAA 1997 215-10   |
| - ITAA 1997 204-30(3)(c) | - ITAA 1997 960-115  |
| - ITAA 1997 204-30(6)(a) | - ITAA 1997 995-1    |
| - ITAA 1997 204-30(6)(e) | - TAA 1953 Pt IVAAA  |
| - ITAA 1997 204-30(8)    | - Copyright Act 1968 |
| - ITAA 1997 207-20       |                      |
| - ITAA 1997 207-145      |                      |
- 

## ATO references

NO:

ISSN: 1445-2014

ATOLaw topic: Income Tax ~~ Assessable income ~~ dividend, interest  
and royalty income  
Income Tax ~~ Entity specific matters ~~ franking of  
dividends - company matters  
Income Tax ~~ Tax integrity measures ~~ dividend  
streaming and demerger benefits