


# ***CR 2006/76W - Income tax: share buy-back: Coles Myer 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 2007*

## Class Ruling

### Income tax: share buy-back: Coles Myer Ltd

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**ⓘ This publication provides you with the following level of protection:**

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, we must apply the law to you in the way set out in the ruling (or in a way that is more favourable for you if we are satisfied that the ruling is incorrect and disadvantages you, and we are not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

## Withdrawal

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1. This Ruling is withdrawn and ceases to have effect after 30 June 2007.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 relevant provisions ruled upon, to all persons within the specified class who entered into the specified scheme during the term of the Ruling, subject to there being no change in the scheme or in the person's involvement in the scheme.

## References

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*Previous draft:*

Not previously issued as a draft

*Related Rulings/Determinations:*

TD 2004/22

*Subject references:*

- dividend streaming arrangements  
- franked dividends  
- share buy backs

*Legislative references:*

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- TAA 1953 Sch 1 357-75(1)  
- Copyright Act 1968  
- ITAA 1936 44(1)  
- ITAA 1936 45A  
- ITAA 1936 45A(3)(b)  
- ITAA 1936 45B  
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- ITAA 1936 46H  
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- ITAA 1936 177EA(5)(b)
- ITAA 1936 177EA(17)
- ITAA 1997 6-5
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- ITAA 1997 67-25(1B)
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- ITAA 1997 136-25
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- ITAA 1997 202-45(e)
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- ITAA 1997 204-30(1)
- ITAA 1997 204-30(1)(a)
- ITAA 1997 204-30(1)(b)
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ATO references

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