



CR 2006/87W - Income tax: Westpac Funds Management Limited, Westpac Banking Corporation - Westpac Trust Preferred Securities (Westpac TPS)

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2009*

Class Ruling

Income tax: Westpac Funds Management Limited, Westpac Banking Corporation – Westpac Trust Preferred Securities (Westpac TPS)

❶ 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

1. The Ruling is withdrawn and ceases to have effect after 30 June 2009. 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 arrangement during the term of the Ruling, subject to there being no change in the arrangement or in the person's involvement in the arrangement.

References

Previous draft:

Not previously issued as a draft

Subject references:

- dividend arrangements

Legislative references:

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- ITAA 1997 Div 974
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- ITAA 1997 974-75(1)
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ATO references

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and royalty income