


CR 2008/57W - Income tax: Suncorp-Metway Limited - allotment of Converting Preference Shares

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 This document has changed over time. This is a consolidated version of the ruling which was published on *6 April 2011*



Notice of Withdrawal

Class Ruling

Income tax: Suncorp-Metway Limited – allotment of Converting Preference Shares

Class Ruling CR 2008/57 is withdrawn with effect from today.

1. Class Ruling CR 2008/57 sets out the Commissioner's views of the income tax implications for Holders of Converting Preference Shares (CPS) upon conversion into ordinary shares in Suncorp-Metway Limited (Suncorp).
2. Class Ruling CR 2008/57 is withdrawn because it is replaced by Class Ruling CR 2011/35 which takes into account the changes to the CPS Terms upon the interposition of a non-operating holding company Suncorp Group Limited between Suncorp and its Shareholders.
3. It is replaced by Class Ruling CR 2011/35.

Commissioner of Taxation

6 April 2011

ATO references

NO: 1-2T8D9XJ
ISSN: 1445-2014
ATOlaw topic: Income Tax ~~ Assessable income ~~ dividend, interest and royalty income
Income Tax ~~ Capital Gains Tax ~~ cost base and reduced cost base
Income Tax ~~ Capital Gains Tax ~~ CGT events H1 and H2 - special capital receipts
Income Tax ~~ Tax offsets, credits and benefits ~~ franking tax offset