


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

 This cover sheet is provided for information only. It does not form part of *CR 2008/57W - Income tax: Suncorp-Metway Limited - allotment of Converting Preference Shares*

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



# Notice of Withdrawal

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## 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Class Ruling CR 2008/57 is withdrawn with effect from today.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 Class Ruling CR 2008/57 is withdrawn because it is replaced by Class Ruling CR 2011/35 which takes into account the changes to the CPS Terms upon the interposition of a non-operating holding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.

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**Commissioner of Taxation**

6 April 2011

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#### ATO references

NO: 1-2T8D9XJ  
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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