

CR 2013/15W - Income tax: Leighton Holdings Limited Equity Incentive Plan



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This document has changed over time. This is a consolidated version of the ruling which was published on *25 July 2018*



Notice of Withdrawal

Class Ruling

Income tax: Leighton Holdings Limited Equity Incentive Plan

Class Ruling CR 2013/15 is withdrawn with effect from today.

1. CR 2013/15 sets out the Commissioner's view on the application of Division 83A of the *Income Tax Assessment Act 1997* (ITAA 1997) to employees of the company formerly known as Leighton Holdings Limited or wholly-owned subsidiaries of the Leighton Holdings Limited group of companies who were granted awards under the Leighton Equity Incentive Plan (the Plan).
2. The Plan had three types of awards which were referred to in the Ruling as:
 - Long-term incentive (LTI) awards.
 - Short-term incentive deferral (STI deferral) awards, and
 - One-off awards (One-off awards).
3. The Commissioner has been advised that under the Ruling:
 - the last LTI award was granted in 2014
 - the last STI deferral award was granted in 2014, and
 - the last One-off awards was granted on 1 May 2015.
4. Therefore, the Commissioner is satisfied that the scheme, as described in the Ruling, is no longer being implemented.
5. The Ruling continues to apply, in respect of the tax laws ruled upon, to all persons within the specified class who entered into the specified arrangements entered into prior to the withdrawal of the Ruling. The Ruling continues to apply to those persons, even following its withdrawal, for arrangements entered into prior to the withdrawal of the Ruling.

ATO references

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