



CR 2014/16W - Income tax: Downer EDI Limited Long Term Incentive Plan

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 This document has changed over time. This is a consolidated version of the ruling which was published on 4 April 2018



Notice of Withdrawal

Class Ruling

Income tax: Downer EDI Limited Long Term Incentive Plan

Class Ruling CR 2014/16 is withdrawn with effect from today.

1. CR 2014/16 is about the application of Division 83A of the *Income Tax Assessment Act 1997* (ITAA 1997) to directors and employees of Downer EDI Limited or its subsidiaries who received Performance Rights under the Downer EDI Long Term Incentive Plan 2013.
2. The scheme described in CR 2014/16 was not fully implemented.
3. Class Ruling CR 2018/15 *Income tax: Downer EDI Limited 2015, 2016 and 2017 Long Term Incentive Plans* has now issued in relation to a further scheme for later income years. CR 2018/15 sets out the Commissioner's revised view on the operation of sections 83A-340 and 83A-120 of the ITAA 1997.

Commissioner of Taxation

4 April 2018

ATO references

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