



CR 2014/30W - Income tax: Macmahon Holdings Limited 2009 and 2013 Executive Equity Plans

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 This document has changed over time. This is a consolidated version of the ruling which was published on *26 September 2018*



Notice of Withdrawal

Class Ruling

Income tax: Macmahon Holdings Limited 2009 and 2013 Executive Equity Plans

Class Ruling CR 2014/30 is withdrawn with effect from today.

1. CR 2014/30 sets out the Commissioner's view on the application of Division 83A of the *Income Tax Assessment Act 1997* to certain employees of Macmahon Holdings Limited or subsidiaries in the Macmahon Group of companies who were granted Share Performance Rights under:

- the Macmahon 2009 Executive Equity Plan
- the Macmahon 2013 Executive Equity Plan
- subsequent invitations under the Macmahon 2013 Executive Equity Plan.

2. The Commissioner is satisfied that the scheme, as described in the Ruling, is no longer being implemented.

3. 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 prior to the withdrawal of the Ruling.

Commissioner of Taxation

26 September 2018

ATO references

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