

# ***CR 2001/82W - Income Tax: Employee Share Scheme: Executive Option and Performance Right Plan Pacifica Group Ltd***



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This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2003*



## **Class Ruling**

### **Income Tax: Employee Share Scheme: Executive Option and Performance Right Plan Pacifica Group Ltd**

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#### ***Preamble***

*The number, subject heading, and the **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Withdrawal**, **Arrangement** and **Ruling** parts of this document are a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**. CR 2001/1 explains **Class Rulings** and **Taxation Rulings** TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.*

## **Withdrawal**

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1. This Ruling is withdrawn and ceases to have effect after the last day on which participating executive employees can have their returns of income lodged for the year of income ended 30 June 2003. The Ruling continues to apply, in respect of the tax laws ruled upon to all persons within the specified class who enter into a specified arrangement during the term of the Ruling. Thus the Ruling continues to apply to those persons, even following its withdrawal, for arrangements entered into prior to the withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

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#### **Commissioner of Taxation**

19 December 2001

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#### *Previous draft:*

Not previously released in draft form

#### *Related Rulings/Determinations:*

CR 2001/1; TR 92/1 TR 97/16; TR 92/20

#### *Subject references:*

- Employee Share Scheme and Options
- Election

- No Election

- Capital Gains Tax

- Cost Base

- Options not Exercised

- Options Exercised

#### *Legislative references:*

- ITAA 1936 139B

- ITAA 1936 139B(2)

- ITAA 1936 139B(3)

- ITAA 1936 139CB

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|-------------------------|-------------------------|
| - ITAA 1936 139CB(1)    | - ITAA 1936 139FC(1)(b) |
| - ITAA 1936 139CB(1)(a) | - ITAA 1936 139FE       |
| - ITAA 1936 139CB(1)(b) | - ITAA 1936 139FE       |
| - ITAA 1936 139CB(1)(c) | - ITAA 1936 139FJ       |
| - ITAA 1936 139CB(1)(d) | - ITAA 1936 139FL(2)    |
| - ITAA 1936 139CC       | - ITAA 1936 139FK       |
| - ITAA 1936 139CC(2)    | - ITAA 1936 139FM       |
| - ITAA 1936 139CC(3)    | - ITAA 1936 139FN       |
| - ITAA 1936 139CD       | - ITAA 1997 104-10      |
| - ITAA 1936 139DD       | - ITAA 1997 115-5       |
| - ITAA 1936 139DD(1)    | - ITAA 1997 115-10      |
| - ITAA 1936 139DD(4)    | - ITAA 1997 115-15      |
| - ITAA 1936 139E        | - ITAA 1997 115-20      |
| - ITAA 1936 139E(1)     | - ITAA 1997 115-25      |
| - ITAA 1936 139E(2)     | - ITAA 1997 115-40      |
| - ITAA 1936 139F        | - ITAA 1997 130-80      |
| - ITAA 1936 139FA       | - ITAA 1997 130-80(2)   |
| - ITAA 1936 139FA(1)    | - ITAA 1997 130-83      |
| - ITAA 1936 139FA(1)(a) | - ITAA 1997 130-83(2)   |
| - ITAA 1936 139FB       | - ITAA 1997 130-83(3)   |
| - ITAA 1936 139FC       | - ITAA 1997 134-1       |
| - ITAA 1936 139FC(1)(a) |                         |
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## ATO References

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