# CR 2002/6W - Income tax: Return of capital by Ranger Minerals 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 2002



FOI status: may be released

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## **Class Ruling**

Income tax: Return of capital by Ranger Minerals Ltd

#### **Preamble**

The number, subject heading, and the What this Ruling is about (including Tax law(s), Class of persons and Qualifications sections), Date of effect, 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.

### Date of effect/Withdrawal

1. This Class Ruling applies to the year ended 30 June 2002.

## **Commissioner of Taxation**

27 February 2002

Previous draft:

Not previously released in draft form.

Related Rulings/Determinations:

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

Subject references:

- return of Capital

Legislative references:

- ITAA 1936 45A

- ITAA 1936 45A(3)(b)

- ITAA 1936 45B

- ITAA 1936 45B(2)(c)

- ITAA 1936 45B(5)

- ITAA 1936 45C

ATO References NO: T2002/002416

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