



# ***CR 2003/107W - Income tax: AMP Limited: Demerger, Capital Adjustment and Scheme of Arrangement***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2004*



## Class Ruling

### Income tax: AMP Limited: Demerger, Capital Adjustment and Scheme of Arrangement

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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 This Ruling is withdrawn and ceases to have effect after 30 June 2004. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who enter into the 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 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

3 December 2003

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Previous draft:	- ITAA 1936 6(4)
Not previously issued as a draft	- ITAA 1936 44
	- ITAA 1936 45A
	- ITAA 1936 45A(3)(b)
Related Rulings/Determinations:	- ITAA 1936 45B
CR 2001/1; TR 92/1; TR 92/20;	- ITAA 1936 45B(2)(a)
TR 97/16	- ITAA 1936 45B(2)(b)
	- ITAA 1936 45B(2)(c)
Subject references:	- ITAA 1936 45B(4)
- Demerger	- ITAA 1936 45B(8)
	- ITAA 1936 45B(8)(a)
Legislative references:	- ITAA 1936 45B(8)(b)
- ITAA 1936 6(1)	- ITAA 1936 45B(8)(c)
- ITAA 1936 6(1)(d)	- ITAA 1936 45B(8)(d)
- ITAA 1936 6D	- ITAA 1936 45B(8)(e)
- ITAA 1936 6D(1)	- ITAA 1936 45B(8)(f)
- ITAA 1936 6D(3)	- ITAA 1936 45B(8)(g)

# CR 2003/107

- ITAA 1936 45B(8)(h)
- ITAA 1936 45B(8)(k)
- ITAA 1936 45C
- ITAA 1936 Div 7B
- ITAA 1936 Div 7B Pt IIIAA
- ITAA 1936 Div 125
- ITAA 1936 160AOAA
- ITAA 1936 160ARDM
- ITAA 1936 160ARDM(1)
- ITAA 1997 Div 125
- ITAA 1997 125-55
- ITAA 1997 125-65(3)
- Copyright Act 1968
- TAA 1953 Pt IVAAA

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ATO references

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