

CR 2003/66W - Income tax: capital gains: demerger roll-over relief for shareholders: demerger of Tethyan Copper Company Limited from Mincor Resources NL

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 This document has changed over time. This is a consolidated version of the ruling which was published on *30 June 2004*

Class Ruling

Income tax: capital gains: demerger roll-over relief for shareholders: demerger of Tethyan Copper Company Limited from Mincor Resources NL

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

1. This Ruling is withdrawn from 30 June 2004.

Commissioner of Taxation

13 August 2003

Previous draft:

Not previously released in draft form.

Legislative references:

- ITAA 1936 Pt IVA

- ITAA 1936 6(1)

- ITAA 1936 44

- ITAA 1936 44(1)

- ITAA 1936 44(3)

- ITAA 1936 44(4)

- ITAA 1936 44(5)

- ITAA 1936 45B

- ITAA 1936 45B(2)(a)

- ITAA 1936 45B(2)(b)

- ITAA 1936 45B(2)(c)

- ITAA 1936 45B(3)(a)

- ITAA 1936 45B(3)(b)

- ITAA 1936 45B(4)

- ITAA 1936 45B(5)

- ITAA 1936 45B(6)

- ITAA 1936 45B(8)

- ITAA 1936 45B(8)(c)

- ITAA 1936 45B(8)(d)

- ITAA 1936 45B(8)(e)

- ITAA 1936 45B(8)(f)

- ITAA 1936 45B(8)(g)

Related Rulings/Determinations:

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

CR 2001/1

Subject references:

- capital benefit

- capital gains

- cost base adjustments

- demerger

- demerger allocation

- demerger benefit

- demerger dividend

- demerger subsidiary

- demerger group

- employee share acquisition scheme

- non-resident shareholders

- return of capital

- roll-over

- schemes to provide certain benefits

- ITAA 1936 45BA
- ITAA 1936 45C
- ITAA 1936 128B
- ITAA 1936 128B(3D)
- TAA 1953 Pt IVAAA
- TAA 1953 14ZAAF
- ITAA 1997 104-135
- ITAA 1997 115-30(1)
- ITAA 1997 125
- ITAA 1997 125-55(1)
- ITAA 1997 125-55(2)
- ITAA 1997 125-55(2)(b)
- ITAA 1997 125-60(1)
- ITAA 1997 125-65(1)
- ITAA 1997 125-65(3)
- ITAA 1997 125-65(4)
- ITAA 1997 125-65(6)
- ITAA 1997 125-70
- ITAA 1997 125-70(1)
- ITAA 1997 125-70(1)(a)
- ITAA 1997 125-70(1)(b)(i)
- ITAA 1997 125-70(1)(c)(i)
- ITAA 1997 125-70(1)(c)(ii)
- ITAA 1997 125-70(1)(d)
- ITAA 1997 125-70(1)(e)(i)
- ITAA 1997 125-70(1)(f)
- ITAA 1997 125-70(1)(g)
- ITAA 1997 125-70(2)
- ITAA 1997 125-70(2)(a)
- ITAA 1997 125-70(2)(b)
- ITAA 1997 125-70(3)
- ITAA 1997 125-70(4)
- ITAA 1997 125-70(5)
- ITAA 1997 125-75
- ITAA 1997 125-75(1)
- ITAA 1997 125-80(1)
- ITAA 1997 125-80(2)
- ITAA 1997 125-80(3)
- ITAA 1997 125-80(4)
- ITAA 1997 125-80(5)
- ITAA 1997 125-80(6)
- ITAA 1997 125-80(7)
- ITAA 1997 125-80(8)
- ITAA 1997 125-85(1)
- ITAA 1997 125-85(2)
- ITAA 1997 125-90(1)
- ITAA 1997 125-90(2)
- ITAA 1997 136-10
- ITAA 1997 136-25
- Copyright Act 1968
- Corporations Act 1989
- New Business Tax System
Consolidation, Value Shifting,
Demergers and Other Measures) No
90 of Act 2002

ATO references

NO: 2003/10151

ISSN: 1445-2014