## *CR 2003/89W - Income tax: scrip for scrip roll-over: merger of Jupiters Limited and TABCORP Holdings Limited*

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**Class Ruling CR 2003/89** 

FOI status: may be released

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## **Class Ruling**

Income tax: scrip for scrip roll-over: merger of Jupiters Limited and TABCORP Holdings Limited

#### **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, 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

This Ruling is withdrawn and ceases to have effect after 30 1. June 2004.

**Commissioner of Taxation** 8 October 2003

# Class Ruling **CR 2003/89**

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Previous draft:	- ITAA 1936 6(1)
Not previously issued as a draft	- ITAA 1997 Subdiv 124-M
	- ITAA 1997 124-780
Related Rulings/Determinations:	- ITAA 1997 124-780(1)(a)(i)
	- ITAA 1997 124-780(1)(b)
CR 2001/1; TR 92/1; TR 97/16	- ITAA 1997 124-780(1)(c)
	- ITAA 1997 124-780(2)(a)
Subject references:	- ITAA 1997 124-780(2)(b)
- arrangement	- ITAA 1997 124-780(2)(c)
<ul> <li>capital proceeds</li> </ul>	- ITAA 1997 124-780(3)(a)
- CGT event	- ITAA 1997 124-780(3)(b)
- common stakeholder	- ITAA 1997 124-780(3)(c)
- company	- ITAA 1997 124-780(3)(d)
- cost base	- ITAA 1997 124-780(4)
- interests	- ITAA 1997 124-780(4)(a)
- ordinary share	- ITAA 1997 124-780(4)(b)
<ul> <li>original interest</li> </ul>	- ITAA 1997 124-785
<ul> <li>replacement interest</li> </ul>	- ITAA 1997 124 -785(2)
- resident	- ITAA 1997 124-785(3)
- roll-over	- ITAA 1997 124-785(4)
- roll-over relief	- ITAA 1997 124-790
- scrip	- ITAA 1997 124-790(1)
- scrip for scrip	- ITAA 1997 124-790(2)
- significant stake	- ITAA 1997 124-795(2)(a)
- significant stakeholder	- ITAA 1997 124-795(2)(b)
- share	- ITAA 1997 124-810
- shareholder	- ITAA 1997 136-25
- takeover	- ITAA 1997 170-260
	- Copyright Act 1968
Legislative references:	- TAA 1953 Part IVAAA

#### ATO references

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