


CR 2004/116W - Income tax: FKP Limited: FKP Property Group stapling 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 2005*



Class Ruling

Income tax: FKP Limited: FKP Property Group stapling arrangement

Preamble

The number, subject heading, **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 This Ruling is withdrawn and ceases to have effect after 30 June 2005. The Ruling continues to apply, in respect of the tax laws ruled upon, to all persons within the specified class who enter into the arrangement during the term of the Ruling.

Commissioner of Taxation

29 October 2004

<i>Previous draft:</i>	- ITAA 1936 45B(2)(c)
Not previously issued as a draft	- ITAA 1936 45B(8)(a)
	- ITAA 1936 45B(8)(b)
<i>Related Rulings/Determinations:</i>	- ITAA 1936 45B(8)(d)
CR 2001/1; TR 92/1; TR 97/16	- ITAA 1936 45B(8)(e)
	- ITAA 1936 45B(8)(f)
	- ITAA 1936 45B(8)(h)
<i>Subject references:</i>	- ITAA 1936 45B(8)(k)
- acquisition of unit trust units	- ITAA 1936 45B(3)
- capital gains	- ITAA 1936 45C
- capital gains tax	- ITAA 1936 47
- CGT events G1-G3 – shares	- ITAA 1936 Pt III Div 6C
- cost base	- ITAA 1936 Pt IIIAA Div 1A
- dividend income	- ITAA 1997 Div 104
- reduced cost base	- ITAA 1997 104-135
- shares	- ITAA 1997 104-135(1)
- stapled structure	- ITAA 1997 104-135(3)
	- ITAA 1997 104-135(4)
<i>Legislative references:</i>	- ITAA 1997 109-10
- ITAA 1936 6(1)	- ITAA 1997 110-25
- ITAA 1936 44(1)	- ITAA 1997 110-55
- ITAA 1936 45B	- ITAA 1997 207-20(1)
- ITAA 1936 45B(2)(a)	- ITAA 1997 207-20(2)
- ITAA 1936 45B(2)(b)	- ITAA 1997 207-145(1)(a)

Class Ruling

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FOI status: **may be released**

- TAA 1953 Pt IVAAA
 - Copyright Act 1968
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ATO references

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