



CR 2004/78W - Income tax: capital gains: scrip for scrip roll-over: exchange of units in Principal Office Fund for units in Investa Property Trust

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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: capital gains: scrip for scrip
roll-over: exchange of units in Principal
Office Fund for units in Investa Property
Trust

Preamble

*The number, subject heading, **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 IVA 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 This Ruling is withdrawn and ceases to have effect after 30 June 2004.

Commissioner of Taxation
28 July 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

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

Subject references:

- acquiring entity
- arrangement
- capital
- capital gain
- class of persons
- exchange
- fixed entitlement
- income
- interests
- original entity
- original interest
- replacement interest

- resident
- roll-over
- scrip
- scrip for scrip roll-over
- unit
- unitholder
- unit trust

Legislative references:

- ITAA 1936 6(1)
- ITAA 1936 95(2)
- ITAA 1997 104-10(3)(a)
- ITAA 1997 104-71
- ITAA 1997 110-25(2)
- ITAA 1997 Subdivision 124-M
- ITAA 1997 124-781(1)(a)(i)
- ITAA 1997 124-781(1)(b)
- ITAA 1997 124-781(1)(c)
- ITAA 1997 124-781(2)(a)
- ITAA 1997 124-781(2)(b)

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| - ITAA 1997 124-781(2)(c) | - ITAA 1997 124-795 |
| - ITAA 1997 124-781(3)(a) | - ITAA 1997 124-795(1) |
| - ITAA 1997 124-781(3)(b) | - ITAA 1997 124-795(2)(a) |
| - ITAA 1997 124-781(3)(c) | - ITAA 1997 124-810 |
| - ITAA 1997 124-781(4) | - ITAA 1997 995-1(1) |
| - ITAA 1997 124-781(6) | - TAA 1953 Part IVAAA |
| - ITAA 1997 124-785(2) | - Copyright Act 1968 |
| - ITAA 1997 124-785(3) | - Corporations Act 2001 9 |
| - ITAA 1997 124-785(4) | |
| - ITAA 1997 124-790 | |
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ATO references

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