



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 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 This Ruling is withdrawn and ceases to have effect after 30 June 2004.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 124-781(3)(a)
 - ITAA 1997 124-781(3)(b)
 - ITAA 1997 124-781(3)(c)
 - ITAA 1997 124-781(4)
 - ITAA 1997 124-781(6)
 - ITAA 1997 124-785(2)
 - ITAA 1997 124-785(3)
 - ITAA 1997 124-785(4)
 - ITAA 1997 124-790
 - ITAA 1997 124-795
 - ITAA 1997 124-795(1)
 - ITAA 1997 124-795(2)(a)
 - ITAA 1997 124-810
 - ITAA 1997 995-1(1)
 - TAA 1953 Part IVAAA
 - Copyright Act 1968
 - Corporations Act 2001 9
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ATO references

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