



CR 2005/30W - Income tax: scrip for scrip roll-over: proposed takeover of Foodland Associated Limited by Metcash Trading Limited

 This cover sheet is provided for information only. It does not form part of *CR 2005/30W - Income tax: scrip for scrip roll-over: proposed takeover of Foodland Associated Limited by Metcash Trading Limited*

 This document has changed over time. This is a consolidated version of the ruling which was published on *15 June 2005*



Notice of Withdrawal

Class Ruling

Income tax: scrip for scrip roll-over: proposed takeover of Foodland Associated Limited by Metcash Trading Limited

Class Ruling CR 2005/30 is withdrawn with effect from today.

1. Class Ruling CR 2005/30 addressed the taxation consequences for those shareholders of Foodland Associated Limited who accepted the off-market offer made by Metcash Trading Limited on 7 February 2005, or the revised offer made on 3 May 2005, to acquire their Foodland Associated Limited shares.
2. This Class Ruling is withdrawn as the arrangement described in the Class Ruling is no longer in serious contemplation, Metcash Trading Limited having announced to the Australian Stock Exchange on 25 May 2005 that the acquisition of Foodland Associated Limited is now expected to be implemented by way of a scheme of arrangement.

Commissioner of Taxation

15 June 2005

ATO references

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ATOlaw topic: Income Tax ~~ Capital Gains Tax ~~ roll-overs - scrip for scrip