

# ***CR 2005/46W - Income tax: scrip for scrip roll-over: acquisition of Tab Limited shares by Tabcorp Investments No. 4 Pty Ltd***

⚠ This cover sheet is provided for information only. It does not form part of *CR 2005/46W - Income tax: scrip for scrip roll-over: acquisition of Tab Limited shares by Tabcorp Investments No. 4 Pty Ltd*

⚠ 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: scrip for scrip roll-over: acquisition of Tab Limited shares by Tabcorp Investments No. 4 Pty Ltd

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#### **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

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1. This Ruling is withdrawn and ceases to have effect after 30 June 2005.

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### Commissioner of Taxation

15 June 2005

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#### *Previous draft:*

Not previously issued as a draft

- share
- shareholder
- takeover

#### *Related Rulings/Determinations:*

CR 2001/1; TR 92/1; TR 97/16;  
TD 2002/4

#### *Legislative references:*

#### *Subject references:*

- arrangement
- capital proceeds
- CGT event
- company
- cost base
- interests
- ordinary share
- original interest
- replacement interest
- resident
- roll-over
- roll-over relief
- scrip
- scrip for scrip

- ITAA 1936 6(1)
- ITAA 1997 104-10
- ITAA 1997 104-10(3)
- ITAA 1997 116-20
- ITAA 1997 Subdiv 124-M
- ITAA 1997 124-780
- ITAA 1997 124-780(1)(a)(i)
- ITAA 1997 124-780(1)(b)
- ITAA 1997 124-780(1)(c)
- ITAA 1997 124-780(2)
- ITAA 1997 124-780(2)(a)
- ITAA 1997 124-780(2)(b)
- ITAA 1997 124-780(2)(c)
- ITAA 1997 124-780(3)(a)
- ITAA 1997 124-780(3)(b)
- ITAA 1997 124-780(3)(c)
- ITAA 1997 124-780(3)(d)
- ITAA 1997 124-780(4)(a)

# CR 2005/46

- ITAA 1997 124-780(4)(b)
- ITAA 1997 124-780(5)
- ITAA 1997 124-783
- ITAA 1997 124-785(2)
- ITAA 1997 124-785(3)
- ITAA 1997 124-785(4)
- ITAA 1997 124-790
- ITAA 1997 124-790(1)
- ITAA 1997 124-790(2)
- ITAA 1997 124-795(2)(a)
- ITAA 1997 124-795(2)(b)
- ITAA 1997 124-810
- ITAA 1997 170-260
- ITAA 1997 995-1(1)

- TAA 1953 Pt IVAAA
- Copyright Act 1968
- Corporations Act 2001 619(2)
- Corporations Act 2001 619(3)
- Corporations Act 2001 Pt 6A.1
- Corporations Act 2001 Pt 6A.3

*Other references:*

- Explanatory Memorandum to the New Business Tax System (Capital Gains Tax) Bill 1999

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ATO references

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