



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

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

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 This Ruling is withdrawn and ceases to have effect after 30 June 2005.

Commissioner of Taxation

15 June 2005

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)

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- 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

ATO references

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