



# ***CR 2005/49W - Income tax: capital gains: scrip for scrip roll-over: exchange of units in the Macquarie Airports Sophisticated Investor Trust for units in the Macquarie Airports Trust (1)***

 This cover sheet is provided for information only. It does not form part of *CR 2005/49W - Income tax: capital gains: scrip for scrip roll-over: exchange of units in the Macquarie Airports Sophisticated Investor Trust for units in the Macquarie Airports Trust (1)*

 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 the Macquarie Airports Sophisticated Investor Trust for units in the Macquarie Airports Trust (1)

### 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 This Ruling is withdrawn and ceases to have effect after 30 June 2004.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**  
22 June 2005

#### *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
- original entity
- original interest
- replacement interest
- roll-over

- scrip
- scrip for scrip roll-over
- unit
- unit holder
- unit trust

#### *Legislative references:*

- ITAA 1936 6(1)
- ITAA 1936 95(2)
- ITAA 1997 Subdiv 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(1)(d)
- ITAA 1997 124-781(2)(a)
- ITAA 1997 124-781(2)(b)
- ITAA 1997 124-781(2)(c)
- ITAA 1997 124-781(3)(a)
- ITAA 1997 124-781(3)(b)
- ITAA 1997 124-781(3)(c)

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- ITAA 1997 124-781(4)
  - ITAA 1997 124-781(6)
  - ITAA 1997 124-785
  - ITAA 1997 124-795
  - ITAA 1997 124-795(1)
  - ITAA 1997 124-795(2)(a)
  - ITAA 1997 124-810
  - ITAA 1997 136-25
  - ITAA 1997 995-1
  - ITAA 1997 995-1(1)
  - Copyright Act 1968
  - Corporations Act 2001 9
  - TAA 1953 Pt IVAAA
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## ATO references

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