



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)

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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 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 This Ruling is withdrawn and ceases to have effect after 30 June 2004.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 136-25 |
| - ITAA 1997 124-781(6) | - ITAA 1997 995-1 |
| - ITAA 1997 124-785 | - ITAA 1997 995-1(1) |
| - ITAA 1997 124-795 | - Copyright Act 1968 |
| - ITAA 1997 124-795(1) | - Corporations Act 2001 9 |
| - ITAA 1997 124-795(2)(a) | - TAA 1953 Pt IVAAA |
| - ITAA 1997 124-810 | |
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ATO references

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