



CR 2005/61W - Income tax: CGT event K6: Tattersall's Group Restructure: Beneficiaries of the Estate of the Late George Adams

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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: CGT event K6: Tattersall's Group Restructure: Beneficiaries of the Estate of the Late George Adams

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 This Ruling is withdrawn and ceases to have effect after 30 June 2006.

Commissioner of Taxation

29 June 2005

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

TR 92/1; TR 92/20; TR 95/31;
TR 97/16; TR 99/16; TR 99/9;
TR 2004/18; CR 2001/1

Subject references:

- capital gains tax
- CGT event
- estate
- rollover relief
- shares
- trust

Legislative references:

- Copyright Act 1968
- TAA 1953 Pt IVAAA
- ITAA 1997 104-10
- ITAA 1997 104-25
- ITAA 1997 104-230
- ITAA 1997 104-230(1)(b)
- ITAA 1997 104-230(2)
- ITAA 1997 104-230(6)
- ITAA 1997 Subdiv 124-N
- ITAA 1997 165-210(1)
- Club Keno Act 1993 (Vic)
- Gaming Machine Control Act 1991 (Vic)
- Tattersall's Consultation Act 1958 (Vic)

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ATO references

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ATOlaw topic: Income Tax ~~ Capital Gains Tax ~~ CGT events K1 to
K11 - other CGT events