



CR 2005/65W - Income tax: scrip for scrip roll-over: merger of CI Resources Limited and Phosphate Resources Limited

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2006*



Class Ruling

Income tax: scrip for scrip roll-over: merger of CI Resources Limited and Phosphate Resources Limited

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 This Ruling is withdrawn and ceases to have effect after 30 June 2006.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
13 July 2005

Previous draft:

Not previously issued as a draft

- share

- shareholder

Related Rulings/Determinations:

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

Legislative references:

- ITAA 1936 6(1)
- ITAA 1997 104-10
- ITAA 1997 104-10(3)
- ITAA 1997 104-10(4)
- ITAA 1997 116-20
- ITAA 1997 Subdiv 124-M
- ITAA 1997 124-780(1)(a)(i)
- ITAA 1997 124-780(1)(b)
- ITAA 1997 124-780(1)(c)
- 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)
- ITAA 1997 124-780(4)(b)
- ITAA 1997 124-780(5)

Subject references:

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

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- | | |
|---------------------------|---------------------------|
| - ITAA 1997 124-785(2) | - ITAA 1997 124-795(2)(b) |
| - ITAA 1997 124-785(3) | - ITAA 1997 124-810 |
| - ITAA 1997 124-785(4) | - ITAA 1997 170-260 |
| - ITAA 1997 124-790 | - ITAA 1997 995-1(1) |
| - ITAA 1997 124-790(1) | - TAA 1953 Pt IVAAA |
| - ITAA 1997 124-790(2) | - Copyright Act 1968 |
| - ITAA 1997 124-795(2)(a) | |
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ATO references

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