



# ***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

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#### *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

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 This Ruling is withdrawn and ceases to have effect after 30 June 2006.

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**Commissioner of Taxation**  
13 July 2005

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#### *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

NO: 2005/9520

ISSN: 1445-2014

ATOlaw topic: Income Tax ~~ Capital Gains Tax ~~ roll-overs - scrip for scrip