



# ***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 This Ruling is withdrawn and ceases to have effect after 30 June 2006.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 124-785(3)
  - ITAA 1997 124-785(4)
  - ITAA 1997 124-790
  - ITAA 1997 124-790(1)
  - ITAA 1997 124-790(2)
  - ITAA 1997 124-795(2)(a)
  - ITAA 1997 124-795(2)(b)
  - ITAA 1997 124-810
  - ITAA 1997 170-260
  - ITAA 1997 995-1(1)
  - TAA 1953 Pt IVAAA
  - Copyright Act 1968
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## ATO references

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