



CR 2007/83W - Income tax: scrip for scrip: acquisition of Symbion Health Limited by Healthscope Limited

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 This document has changed over time. This is a consolidated version of the ruling which was published on *19 September 2007*



Notice of Withdrawal

Class Ruling

Income tax: scrip for scrip: acquisition of Symbion Health Limited by Healthscope Limited

Class Ruling CR 2007/83 is withdrawn with effect from today.

1. Class Ruling CR 2007/83 addressed various income tax consequences for Symbion Health Limited shareholders which would result from the proposed acquisition of Symbion Health Limited by Healthscope Limited.
2. CR 2007/83 is withdrawn because the proposed acquisition of Symbion Health Limited by Healthscope Limited, the subject of the Class Ruling, is not proceeding.

Commissioner of Taxation
19 September 2007

ATO references

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ATOlaw topic: Income Tax ~ Capital Gains Tax ~ CGT event A1 - disposal of a CGT asset
Income Tax ~ Capital Gains Tax ~ roll-overs - scrip for scrip
Income Tax ~ Tax integrity measures ~ dividend stripping
Income Tax ~ Tax integrity measures ~ qualified persons - franking credits