



***CR 2001/63W - Income tax: State of Queensland 8%  
Exchanging Instalment Notes - Series 2 exchanging  
on 31 October 2001 for Suncorp-Metway Limited  
ordinary shares***

 This cover sheet is provided for information only. It does not form part of *CR 2001/63W - Income tax: State of Queensland 8% Exchanging Instalment Notes - Series 2 exchanging on 31 October 2001 for Suncorp-Metway Limited ordinary shares*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2002*



## Class Ruling

Income tax: State of Queensland 8%  
Exchanging Instalment Notes - Series 2  
exchanging on 31 October 2001 for  
Suncorp-Metway Limited ordinary shares

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### *Preamble*

*The number, subject heading, and the **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.*

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## Date of effect/Withdrawal

1. This Class Ruling applies to the year of income that includes 31 October 2001.

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### Commissioner of Taxation

7 November 2001

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#### *Previous draft:*

Not previously issued in draft form

#### *Related Rulings/Determinations:*

TR 92/1; TR 96/14; TR 97/16;  
CR 2001/1

#### *Subject references:*

- traditional security
- gain
- loss
- capital gains
- cost base

#### *Legislative references:*

- TAA 1953 Part IVAAA
- ITAA 1936 Div 16E

- ITAA 1936 26BB
- ITAA 1936 26BB(1)
- ITAA 1936 26BB(2)
- ITAA 1936 70B
- ITAA 1936 159GP
- ITAA 1936 159GP(1)
- ITAA 1936 159GP(3)
- ITAA 1997 104-10
- ITAA 1997 104-25
- ITAA 1997 110-25
- ITAA 1997 110-25(2)(b)
- ITAA 1997 110-55
- ITAA 1997 110-55(4)
- ITAA 1997 Div 115
- ITAA 1997 118-20
- ITAA 1997 118-25

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FOI status: **may be released**

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## ATO References

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