



# ***CR 2001/85W - Income tax: capital gains: scrip for scrip roll-over: exchange of units in the Transurban City Link Unit Trust for units in the Transurban Holding Trust***

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 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: capital gains: scrip for scrip roll-over: exchange of units in the Transurban City Link Unit Trust for units in the Transurban Holding Trust**

#### ***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.*

#### **Date of effect/Withdrawal**

1. This Class Ruling applies to the 2001-2002 income year.

#### **Commissioner of Taxation**

19 December 2001

#### *Previous draft:*

Not previously released in draft form

- unit trust

#### *Subject references:*

- acquiring entity
- arrangement
- capital
- capital gain
- class of persons
- exchange
- fixed entitlement
- income
- original entity
- original interest
- replacement interest
- roll-over
- scrip
- scrip for scrip roll-over
- unit
- unitholder

#### *Legislative references:*

- ITAA 1936 6(1)
- ITAA 1936 95(2)
- ITAA 1997 Subdivision 124-M
- ITAA 1997 124-781(1)(a)(i)
- ITAA 1997 124-781(1)(b)
- ITAA 1997 124-781(1)(c)
- ITAA 1997 124-781(2)(a)
- ITAA 1997 124-781(2)(b)
- ITAA 1997 124-781(3)(a)
- ITAA 1997 124-781(3)(b)
- ITAA 1997 124-781(3)(c)
- ITAA 1997 124-781(4)
- ITAA 1997 124-810
- ITAA 1997 136-25
- ITAA 1997 995-1

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ATO References

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