



# ***CR 2002/67W - Income tax: capital gains: scrip for scrip roll-over: exchange of units in Mirvac Commercial Trust for units in Mirvac Property Trust***

 This cover sheet is provided for information only. It does not form part of *CR 2002/67W - Income tax: capital gains: scrip for scrip roll-over: exchange of units in Mirvac Commercial Trust for units in Mirvac Property Trust*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2003*



## Class Ruling

# Income tax: capital gains: scrip for scrip roll-over: exchange of units in Mirvac Commercial Trust for units in Mirvac Property 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 2002-2003 income year.

### Commissioner of Taxation

4 September 2002

#### *Previous draft:*

Not previously released in draft form

#### *Related Rulings/Determinations:*

CR 2001/1; TR 92/1; TR97/16

#### *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

- unit trust

#### *Legislative references:*

- ITAA 1936 6(1)
- ITAA 1936 95(2)
- ITAA 1936 272-5(2f)
- ITAA 1997 div124-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)

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- 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
  - TAA 1953 Pt IVAAA
  - Copyright Act 1968
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## ATO References

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