CR 2003/66W - Income tax: capital gains: demerger roll-over relief for shareholders: demerger of Tethyan Copper Company Limited from Mincor Resources NL

Class Ruling
Income tax: capital gains: demerger roll-over relief for shareholders: demerger of Tethyan Copper Company Limited from Mincor Resources NL

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**, **Withdrawal**, **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

1. This Ruling is withdrawn from 30 June 2004.

Commissioner of Taxation
13 August 2003

Previous draft:

Not previously released in draft form.

Related Rulings/Determinations:

TR 92/1; TR 92/20; TR 97/16;
CR 2001/1

Subject references:

- capital benefit
- capital gains
- cost base adjustments
- demerger
- demerger allocation
- demerger benefit
- demerger dividend
- demerger subsidiary
- demerger group
- employee share acquisition scheme
- non-resident shareholders
- return of capital
- roll-over
- schemes to provide certain benefits

Legislative references:

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- ITAA 1936 6(1)
- ITAA 1936 44
- ITAA 1936 44(1)
- ITAA 1936 44(3)
- ITAA 1936 44(4)
- ITAA 1936 44(5)
- ITAA 1936 45B
- ITAA 1936 45B(2)(a)
- ITAA 1936 45B(2)(b)
- ITAA 1936 45B(2)(c)
- ITAA 1936 45B(3)(a)
- ITAA 1936 45B(3)(b)
- ITAA 1936 45B(4)
- ITAA 1936 45B(5)
- ITAA 1936 45B(6)
- ITAA 1936 45B(8)
- ITAA 1936 45B(8)(c)
- ITAA 1936 45B(8)(d)
- ITAA 1936 45B(8)(e)
- ITAA 1936 45B(8)(f)
- ITAA 1936 45B(8)(g)

- ITAA 1936 45BA
- ITAA 1936 45C
- ITAA 1936 128B
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- TAA 1953 Pt IVAAA
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- ITAA 1997 125-55(2)
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- ITAA 1997 125-70(1)(e)(i)
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- Copyright Act 1968
- Corporations Act 1989
- New Business Tax System Consolidation, Value Shifting, Demergers and Other Measures) No 90 of Act 2002

ATO references

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