

CR 2004/145W - Income tax: DB RREEF Diversified Trust - DB RREEF Trust - cash sale and exchange facilities

⚠ This cover sheet is provided for information only. It does not form part of *CR 2004/145W - Income tax: DB RREEF Diversified Trust - DB RREEF Trust - cash sale and exchange facilities*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2005*



Class Ruling

Income tax: DB RREEF Diversified Trust – DB RREEF Trust – cash sale and exchange facilities

Preamble

The number, subject heading, **What this Class Ruling is about** (including **Tax laws, 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 This Ruling is withdrawn and ceases to have effect after 30 June 2005. The Ruling continues to apply, in respect of the tax laws ruled upon, to all persons within the specified class who enter into the arrangement during the term of the Ruling.

Commissioner of Taxation

15 December 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 97/16;
CR 2004/143; CR 2004/144;
CR 2004/146; CR 2004/147;
CR 2004/148

Legislative references:

- TAA 1953 Part IVAAA
- Copyright Act 1968
- ITAA 1936 6(1)
- ITAA 1997 104-10
- ITAA 1997 104-10(4)
- ITAA 1997 104-10(5)(a)
- ITAA 1997 108-5
- ITAA 1997 109-5
- ITAA 1997 109-5(2)
- ITAA 1997 110-25
- ITAA 1997 110-55
- ITAA 1997 112-30
- ITAA 1997 112-30(1)
- ITAA 1997 116-20

ATO references

NO: 2004/16738
ISSN: 1445-2014