



CR 2004/24W - Income tax: capital gains: scrip for scrip roll-over: exchange of units in the AMP Industrial Trust for units in the Macquarie Goodman Industrial 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 2004*

Class Ruling

Income tax: capital gains: scrip for scrip
roll-over: exchange of units in the AMP
Industrial Trust for units in the Macquarie
Goodman Industrial 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.*

Withdrawal

1. This Ruling is withdrawn and ceases to have effect after 30 June 2004.

Commissioner of Taxation

17 March 2004

Previous draft:

Not previously issued in draft form.

Related Rulings/Determinations:

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

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 1997 104-71
- ITAA 1997 Subdiv 124-M
- ITAA 1997 124-781(1)(a)(i)
- ITAA 1997 124-781(1)(b)
- ITAA 1997 124-781(1)(c)

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|---------------------------|--------------------------------|
| - ITAA 1997 124-781(2)(a) | - ITAA 1997 124-795(1) |
| - ITAA 1997 124-781(2)(b) | - ITAA 1997 124-795(2)(a) |
| - ITAA 1997 124-781(2)(c) | - ITAA 1997 124-810 |
| - ITAA 1997 124-781(3)(a) | - ITAA 1997 995-1(1) |
| - ITAA 1997 124-781(3)(b) | - TAA 1953 Pt IVAAA |
| - ITAA 1997 124-781(3)(c) | - Copyright Act 1968 |
| - ITAA 1997 124-781(4) | - Corporations Act 2001 9 |
| - ITAA 1997 124-781(6) | - Corporations Act 2001 619(3) |
| - ITAA 1997 124-790 | |
| - ITAA 1997 124-795 | |

ATO References

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