



# ***CR 2004/51W - Income tax: Westfield America Trust - Westfield Group merger stapling arrangement***

 This cover sheet is provided for information only. It does not form part of *CR 2004/51W - Income tax: Westfield America Trust - Westfield Group merger stapling arrangement*

 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: Westfield America Trust – Westfield Group merger stapling arrangement**

---

#### ***Preamble***

*The number, subject heading, **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 This Ruling is withdrawn and ceases to have effect after 30 June 2005.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**  
2 June 2004

---

# CR 2004/51

*Previous draft:*

Not previously issued as a draft

*Related Rulings/Determinations:*

CR 2001/1; TR 92/1; TR 97/16;  
CR 2004/52; CR 2004/53;  
CR 2004/54; CR 2004/55;  
CR 2004/56

*Legislative references:*

- ITAA 1936 6(1)
- ITAA 1936 95(1)
- ITAA 1997 Div 104
- ITAA 1997 104-70
- ITAA 1997 104-155
- ITAA 1997 109-5

- ITAA 1997 109-5(1)
- ITAA 1997 109-10
- ITAA 1997 110-25
- ITAA 1997 110-55
- ITAA 1997 112-25
- ITAA 1997 112-25(4)
- ITAA 1997 Div 725
- ITAA 1997 725-50
- ITAA 1997 725-50(b)
- ITAA 1997 725-55
- ITAA 1997 Subdiv 727-E
- ITAA 1997 727-360
- Copyright Act 1968
- TAA 1953 Pt IVA

---

ATO references

NO: 2004/6625  
ISSN: 1445-2014