# CR 2004/52W - Income tax: Westfield Trust Westfield Group merger stapling arrangement 

[^0]This document has changed over time. This is a consolidated version of the ruling which was published on 1 July 2005 Australian Government

## Class Ruling

Income tax: Westfield 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 This Ruling is withdrawn and ceases to have effect after 30 June 2005.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

Previous draft: $\quad$ - ITAA 1997 109-10
Not previously issued as a draft

- ITAA 1997 110-25
- ITAA 1997 110-55

Related Rulings/Determinations:
CR 2001/1; TR 92/1; TR 97/16;

- ITAA 1997 112-25

CR 2004/51; CR 2004/53;

- ITAA 1997 112-25(4)
- ITAA 1997 725-50

CR 004/56
Legislative references:

- ITAA 1997 725-50(b)

ITAA 1997

- ITAA 1936 6(1)
- ITAA 1936 95(1)
- ITAA 1997 Subdiv 727-E
- ITAA 1997 Div 104
- ITAA 1997 727-360
- Copyright Act 1968
- ITAA 1997 104-70
- ITAA 1997 104-155
- ITAA 1997 109-5
- ITAA 1997 109-5(1)

ATO references
NO: 2004/6626
ISSN: 1445-2014


[^0]:    This cover sheet is provided for information only. It does not form part of CR 2004/52W Income tax: Westfield Trust - Westfield Group merger stapling arrangement

