



# ***CR 2004/78W - Income tax: capital gains: scrip for scrip roll-over: exchange of units in Principal Office Fund for units in Investa Property Trust***

 This cover sheet is provided for information only. It does not form part of *CR 2004/78W - Income tax: capital gains: scrip for scrip roll-over: exchange of units in Principal Office Fund for units in Investa Property Trust*

 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 Principal  
Office Fund for units in Investa Property  
Trust

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### *Preamble*

*The number, subject heading, **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 IVA 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

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 This Ruling is withdrawn and ceases to have effect after 30 June 2004.

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**Commissioner of Taxation**  
28 July 2004

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### *Previous draft:*

Not previously issued as a draft

### *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
- interests
- original entity
- original interest
- replacement interest

- resident
- roll-over
- scrip
- scrip for scrip roll-over
- unit
- unitholder
- unit trust

### *Legislative references:*

- ITAA 1936 6(1)
- ITAA 1936 95(2)
- ITAA 1997 104-10(3)(a)
- ITAA 1997 104-71
- ITAA 1997 110-25(2)
- ITAA 1997 Subdivision 124-M
- ITAA 1997 124-781(1)(a)(i)
- ITAA 1997 124-781(1)(b)
- ITAA 1997 124-781(1)(c)
- ITAA 1997 124-781(2)(a)
- ITAA 1997 124-781(2)(b)

# CR 2004/78

- ITAA 1997 124-781(2)(c)
  - ITAA 1997 124-781(3)(a)
  - ITAA 1997 124-781(3)(b)
  - ITAA 1997 124-781(3)(c)
  - ITAA 1997 124-781(4)
  - ITAA 1997 124-781(6)
  - ITAA 1997 124-785(2)
  - ITAA 1997 124-785(3)
  - ITAA 1997 124-785(4)
  - ITAA 1997 124-790
  - ITAA 1997 124-795
  - ITAA 1997 124-795(1)
  - ITAA 1997 124-795(2)(a)
  - ITAA 1997 124-810
  - ITAA 1997 995-1(1)
  - TAA 1953 Part IVA
  - Copyright Act 1968
  - Corporations Act 2001 9
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## ATO references

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