



CR 2005/61W - Income tax: CGT event K6: Tattersall's Group Restructure: Beneficiaries of the Estate of the Late George Adams

 This cover sheet is provided for information only. It does not form part of *CR 2005/61W - Income tax: CGT event K6: Tattersall's Group Restructure: Beneficiaries of the Estate of the Late George Adams*

 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: CGT event K6: Tattersall's Group Restructure: Beneficiaries of the Estate of the Late George Adams

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 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 This Ruling is withdrawn and ceases to have effect after 30 June 2006.

Commissioner of Taxation
29 June 2005

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

TR 92/1; TR 92/20; TR 95/31;
TR 97/16; TR 99/16; TR 99/9;
TR 2004/18; CR 2001/1

Subject references:

- capital gains tax
- CGT event
- estate
- rollover relief
- shares
- trust

Legislative references:

- Copyright Act 1968
- TAA 1953 Pt IVAAA
- ITAA 1997 104-10
- ITAA 1997 104-25
- ITAA 1997 104-230
- ITAA 1997 104-230(1)(b)
- ITAA 1997 104-230(2)
- ITAA 1997 104-230(6)
- ITAA 1997 Subdiv 124-N
- ITAA 1997 165-210(1)
- Club Keno Act 1993 (Vic)
- Gaming Machine Control Act 1991 (Vic)
- Tattersall's Consultation Act 1958 (Vic)

CR 2005/61

ATO references

NO: 2005/8843

ISSN: 1445-2014

ATOLaw topic: Income Tax ~~ Capital Gains Tax ~~ CGT events K1 to
K11 - other CGT events