


CR 2005/63W - Income tax: scrip for scrip roll-over: merger of James Fielding Group and Mirvac Group

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 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: scrip for scrip roll-over: merger of James Fielding Group and Mirvac Group

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 This Ruling is withdrawn and ceases to have effect after 30 June 2006.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

CR 2001/1; TR 92/1; TR 97/16;
TD 2002/4

Subject references:

- acquiring entity
- arrangement
- capital
- capital gain
- class of persons
- exchange
- fixed entitlement
- income
- original entity
- original interest
- replacement interest
- roll-over
- share

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

Legislative references:

- TAA 1953 Pt IVAAA
- ITAA 1936 6(1)
- ITAA 1997 104-10
- ITAA 1997 104-10(3)(b)
- ITAA 1997 104-10(4)
- ITAA 1997 109-10
- ITAA 1997 115-30(1)
- ITAA 1997 Subdiv 124-M
- ITAA 1997 124-780(1)(a)(i)
- ITAA 1997 124-780(1)(b)
- ITAA 1997 124-780(1)(c)
- ITAA 1997 124-780(2)(a)
- ITAA 1997 124-780(2)(b)
- ITAA 1997 124-780(2)(c)
- ITAA 1997 124-780(3)(a)
- ITAA 1997 124-780(3)(b)

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- ITAA 1997 124-780(3)(c)
 - ITAA 1997 124-780(3)(d)
 - ITAA 1997 124-780(4)
 - ITAA 1997 124-780(4)(a)
 - ITAA 1997 124-780(4)(b)
 - ITAA 1997 124-780(5)
 - ITAA 1997 124-781(1)(a)(i)
 - ITAA 1997 124-781(1)(b)
 - ITAA 1997 124-781(1)(c)
 - ITAA 1997 124-781(1)(d)
 - ITAA 1997 124-781(2)(a)
 - ITAA 1997 124-781(2)(b)
 - 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 124-795(2)(a)
 - ITAA 1997 124-795(2)(b)
 - ITAA 1997 124-810
 - ITAA 1997 170-260
 - ITAA 1997 995-1(1)
 - Copyright Act 1968
 - Corporations Act 2001 9
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ATO references

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ATOlaw topic: Income Tax ~~ Capital Gains Tax ~~ CGT event A1 -
disposal of a CGT asset
Income Tax ~~ Capital Gains Tax ~~ CGT events J1 to J4
- CGT events relating to roll-overs