



CR 2005/69W - Income tax: Trafalgar Opportunity Fund No. 4 - Trafalgar Corporate Group merger stapling arrangement

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2006*



Class Ruling

Income tax: Trafalgar Opportunity Fund No. 4 – Trafalgar Corporate 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 This Ruling is withdrawn and ceases to have effect after 30 June 2006. 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

7 September 2005

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 97/16

Subject references:

- arrangements
- base adjustments
- capital distribution rights
- CGT cost base
- CGT Events E1-E9 – Trusts
- CGT share value shifting
- cost
- cost base adjustments for value fixed entitlements
- indirect value shifting rules
- shift
- share consolidations and splits

- stapled companies
- stapled structure
- stapled trusts
- time of CGT event
- trusts
- value shifting – entity interests

Legislative references:

- ITAA 1936 6(1)
- ITAA 1997 102-25
- ITAA 1997 Div 104
- ITAA 1997 104-70
- ITAA 1997 104-70(3)
- ITAA 1997 104-70(4)
- ITAA 1997 104-70(6)
- ITAA 1997 104-155
- ITAA 1997 104-155(5)(c)
- ITAA 1997 104-155(5)(d)
- ITAA 1997 109-5(1)
- ITAA 1997 109-10
- ITAA 1997 110-25

CR 2005/69

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| - ITAA 1997 110-55 | - ITAA 1997 Subdiv 725-D |
| - ITAA 1997 112-25 | - ITAA 1997 727-360 |
| - ITAA 1997 112-25(4) | - Copyright Act 1968 |
| - ITAA 1997 Div 725 | - TAA 1953 Pt IVA |
| - ITAA 1997 Subdiv 725-A | |
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ATO references

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ATOlaw topic: Income Tax ~~ Capital Gains Tax ~~ CGT events E1 to E9 – trusts
Income Tax ~~ Capital Gains Tax ~~ cost base and reduced cost base
Income Tax ~~ Capital Gains Tax ~~ value shifting