

# ***CR 2006/1W - Income tax: Macquarie Goodman Industrial Trust - Macquarie Goodman Group merger stapling arrangement***

⚠ This cover sheet is provided for information only. It does not form part of *CR 2006/1W - Income tax: Macquarie Goodman Industrial Trust - Macquarie Goodman Group merger stapling arrangement*

⚠ 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: Macquarie Goodman Industrial Trust – Macquarie Goodman Group merger stapling arrangement

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**① This Ruling provides you with the following level of protection:**

This publication (excluding appendices) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant taxation provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, we must apply the law to you in the way set out in the ruling (or in a way that is more favourable for you if we are satisfied that the ruling is incorrect and disadvantages you, and we are not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any under-paid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state the law how the current law applies to you.

## Withdrawal

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1. This Ruling is withdrawn and ceases to have effect after 30 June 2005. The Ruling continues to apply, in respect of the tax provisions ruled upon, to all entities within the specified class who entered into the scheme during the term of the Ruling.

## References

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*Previous draft:*

Not previously issued as a draft

*Related Rulings/Determinations:*

CR 2006/2

*Subject references:*

- Capital distribution rights
- Capital gains
- CGT cost base
- CGT events
- CGT reduced cost base
- CGT share value shifting
- cost base adjustments
- fixed trusts

- return of capital on shares

- share consolidations

- stapled companies

- stapled structure

- stapled trusts

- time of CGT event

- value shifting - entity interests

direct value shifting rules

*Legislative references:*

- ITAA 1936 6(1)

- ITAA 1997 Div 104

- ITAA 1997 102-25

- 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 109-5
  - ITAA 1997 109-5(1)
  - ITAA 1997 109-10
  - ITAA 1997 110-25
  - ITAA 1997 110-55
  - ITAA 1997 112-25
  - ITAA 1997 112-25(4)
  - ITAA 1997 Div 725
  - ITAA 1997 725-50(b)
  - ITAA 1997 725-55
  - ITAA 1997 Subdiv 727-E
  - ITAA 1997 727-360
  - Copyright Act 1968
  - TAA 1953
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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 ~~ CGT events H1 and H2 - special capital receipts

Income Tax ~~ Capital Gains Tax ~~ CGT events G1 to G3 - shares