

CR 2006/128W - Income tax: Becton Property Group Restructure: Becton Property Group Limited Share and Becton Property Trust Unit 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 2007*

Class Ruling

Income tax: Becton Property Group Restructure: Becton Property Group Limited Share and Becton Property Trust Unit Stapling Arrangement

❶ This Publication provides you with the following level of protection:

This publication (excluding appendixes) 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 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 (unless we are satisfied that the ruling is incorrect and disadvantages you, in which case we may apply the law in a way that is more favourable for you – provided we are not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

Withdrawal

1. This Ruling is withdrawn and ceases to have effect after the year of income ended 30 June 2007. However, the Ruling continues to apply after its withdrawal in respect of the tax laws ruled upon, to all entities within the specified class who entered into the specified scheme during the term of the Ruling, subject to there being no change in the scheme or in the entity's involvement in the scheme.

References

Previous draft:

Not previously issued as a draft

Subject references:

- anti-avoidance
- distributions
- dividends
- partnerships
- qualified Person
- return of Capital

- share consolidation
- share capital
- stapled Structure
- trusts

Legislative references:

- Copyright Act 1968
- TAA 1953
- TAA 1953 Sch 1 357-75(1)
- ITAA 1936 6(1)

- ITAA 1936 6(4)
- ITAA 1936 44(1)
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- ITAA 1936 45A(2)
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- ITAA 1936 45B(8)(c)
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- ITAA 1936 45B(8)(e)
- ITAA 1936 45B(8)(f)
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- ITAA 1936 160APHN
- ITAA 1936 160APHO
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- ITAA 1997 67-25(1A)
- ITAA 1997 67-25(1B)
- ITAA 1997 67-25(1C)
- ITAA 1997 67-25(1D)
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- ITAA 1997 104-10(3)
- ITAA 1997 104-25
- ITAA 1997 104-135
- ITAA 1997 104-135(3)
- ITAA 1997 104-135(4)
- ITAA 1997 109-A
- ITAA 1997 109-10
- ITAA 1997 Div 110
- ITAA 1997 110-25
- ITAA 1997 110-55
- ITAA 1997 112-25(4)
- ITAA 1997 Subdiv 115-A
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- ITAA 1997 204-30
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- ITAA 1997 975-300(3)
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ATO references

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ATOlaw topic: Income Tax ~~ Tax integrity measures ~~ dividend
streaming and demerger benefits
Income Tax ~~ Tax integrity measures ~~ qualified
persons - franking credits
Income Tax ~~ Capital Gains Tax ~~ capital proceeds
Income Tax ~~ Assessable income ~~ dividend, interest
and royalty income