



CR 2003/90W - Income tax: capital gains: scrip for scrip roll-over: exchange of units in AMP Diversified Property Trust for units in Stockland Trust

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2004*

Class Ruling

Income tax: capital gains: scrip for scrip
roll-over: exchange of units in AMP
Diversified Property Trust for units in
Stockland Trust

Preamble

*The number, subject heading, and the **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 This Ruling is withdrawn and ceases to have effect after 30 June 2004.

Commissioner of Taxation

15 October 2003

Previous draft:

Not previously issued in draft form.

Related Rulings/Determinations:

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

Subject references:

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

- roll-over

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

Legislative References:

- ITAA 1936 6(1)
- ITAA 1997 104-71
- ITAA 1997 110-25(2)
- ITAA 1997 Subdivision 124-M
- ITAA 1997 124-781(1)(a)(i)
- ITAA 1997 124-781(1)(b)
- ITAA 1997 124-781(1)(c)
- ITAA 1997 124-781(2)(a)
- ITAA 1997 124-781(2)(b)
- ITAA 1997 124-781(2)(c)
- ITAA 1997 124-781(3)(a)

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- ITAA 1997 124-781(3)(b)
- ITAA 1997 124-781(3)(c)
- ITAA 1997 124-781(4)
- ITAA 1997 124-781(6)
- ITAA 1997 124-790
- ITAA 1997 124-795
- ITAA 1997 124-795(1)
- ITAA 1997 124-795(2)(a)
- ITAA 1997 124-810
- ITAA 1997 995-1(1)
- TAA 1953 Part IVAAA
- Copyright Act 1968
- Corporations Act 2001 9
- Corporations Act 2001 619(3)

ATO references

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