



Class Ruling

Income tax: DB RREEF Industrial Trust – DB RREEF Trust – stapling arrangement

Preamble

The number, subject heading, **What this Class Ruling is about** (including **Tax laws, 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 This Ruling is withdrawn and ceases to have effect after 30 June 2005. 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

15 December 2004

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 97/16
CR 2004/143; CR 2004/144;
CR 2004/145; CR 2004/146;
CR 2004/148

Legislative references:

- TAA 1953 Pt IVAAA
- Copyright Act 1968
- ITAA 1936 6(1)
- ITAA 1936 Div 6C of Pt III
- ITAA 1997 Div 104
- ITAA 1997 104-70
- ITAA 1997 104-155
- ITAA 1997 104-155(1)(b)
- ITAA 1997 104-155(5)(d)

- 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(1)
- ITAA 1997 112-25(2)
- ITAA 1997 112-25(3)
- ITAA 1997 Div 725
- ITAA 1997 725-50
- ITAA 1997 725-50(b)
- ITAA 1997 725-55
- ITAA 1997 Subdiv 727-E
- ITAA 1997 727-360

ATO references

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