## *CR 2004/56W - Income tax: Westfield Holdings Limited - Westfield Group merger sale facility*

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Units document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2005* 

Australian Government



**Australian Taxation Office** 

Class Ruling CR 2004/56

FOI status: may be released

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#### **Class Ruling**

Income tax: Westfield Holdings Limited – Westfield Group merger sale facility

#### 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 This Ruling is withdrawn and ceases to have effect after 30 June 2005.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** 2 June 2004

Previous draft: Not previously issued as a draft Related Rulings/Determinations: CR 2001/1; TR 92/1; TR 97/16 CR 2001/1; TR 92/1; TR 97/16; CR 2004/51; CR 2004/52; CR 2004/53; CR 2004/54; CR 2004/55 Legislative references: ITAA 1936 6(1) ITAA 1997 104-10 ITAA 1997 104-10(4) ITAA 1997 104-10(5)(a) ITAA 1997 108-5 ITAA 1997 109-5 ITAA 1997 109-5(2) ITAA 1997 110-25 ITAA 1997 110-55 ITAA 1997 112-30

- ITAA 1997 112-30(1)
- ITAA 1997 116-20
- Copyright Act 1968
- TAA 1953 Part IVAAA

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