

# ***CR 2004/79W - Income tax: scrip for scrip roll-over: merger of United Grower Holdings Limited and ABB Grain Limited***



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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: scrip for scrip roll-over: merger of United Grower Holdings Limited and ABB Grain Limited

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#### **Preamble**

The number, subject heading, **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

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1. This Ruling is withdrawn and ceases to have effect after 30 June 2005.

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#### **Commissioner of Taxation**

28 July 2004

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#### *Previous draft:*

Not previously issued as a draft

#### *Related Rulings/Determinations:*

TR 92/1; TR 97/16; CR 2001/1;  
CR 2004/80

#### *Subject references:*

- arrangement
- capital proceeds
- CGT event
- company
- cost base
- interests
- ordinary share
- original interest
- replacement interest
- resident
- roll-over
- roll-over relief
- scrip

- scrip for scrip
- share
- shareholder
- takeover

#### *Legislative references:*

- ITAA 1936 6(1)
- ITAA 1997 Subdiv 124-M
- ITAA 1997 124-780(1)(a)(i)
- ITAA 1997 124-780(1)(b)
- ITAA 1997 124-780(1)(c)
- ITAA 1997 124-780(2)(a)
- ITAA 1997 124-780(2)(b)
- ITAA 1997 124-780(2)(c)
- ITAA 1997 124-780(3)(a)
- ITAA 1997 124-780(3)(b)
- ITAA 1997 124-780(3)(c)
- ITAA 1997 124-780(3)(d)
- ITAA 1997 124-780(4)(a)
- ITAA 1997 124-780(4)(b)
- ITAA 1997 124-780(5)
- ITAA 1997 124-785(2)

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- ITAA 1997 124-785(4)
  - ITAA 1997 124-795(2)(a)
  - ITAA 1997 124-795(2)(b)
  - ITAA 1997 124-810
  - ITAA 1997 170-260
  - ITAA 1997 995-1(1)
  - Copyright Act 1968
  - TAA 1953 Pt IVA
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## ATO references

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