

List of rulings, determinations, ATOIDs and PSLAs relating to consolidation at 7 August 2005

Order: By division of 1997 Act; CGT L events with Divs 705, 711, parts of Div 701 relating to cost setting on entry and exit covered under Divs 705, 711; rulings on transitional provisions included with relevant division of 1997 Act; chronological order separately for TRs, TDs, IDs and PSLAs; finalised rulings before drafts; finalised drafts appear immediately after final versions.

Number	Topic	Division and comments
TR 2004/2	Income tax: whether expenses incurred obtaining valuations for consolidation are deductible under section 8-1 of the <i>Income Tax Assessment Act 1997</i> .	8-1; draft TR 2003/D9
TD 2003/10	Income tax: is expenditure incurred by a head company in obtaining valuations in respect of the formation of a consolidated group or entities joining a consolidated group an allowable deduction under section 25-5 of the <i>Income Tax Assessment Act 1997</i> ?	25-5; draft TD 2003/D12
TD 2003/11	Income tax: is expenditure incurred by an entity in obtaining valuations for the purposes of either entering into a consolidated group as a subsidiary member, or working out the future income tax liability of a consolidated group of which it would be a subsidiary member an allowable deduction to that entity under section 25-5 of the <i>Income Tax Assessment Act 1997</i> ?	25-5; no draft
PS LA 2005/8	Market valuations	
PS LA 2005/9	Consolidated groups putting their affairs in order following enactment of legislation or release of public rulings and determinations.	

TR 2004/11	Income tax: consolidation: the meaning and application of the single entity rule in Part 3-90 of the <i>Income Tax Assessment Act 1997</i> .	701
TR 2004/D2	Income tax: consolidation: the meaning and application of the single entity rule in Part 3-90 of the <i>Income Tax Assessment Act 1997</i>	701 finalised as TR 2004/11
TR 2004/13	Income tax: the meaning of an asset for the purposes of Part 3-90 of the <i>Income Tax Assessment Act 1997</i> .	701
TR 2004/D9	Income tax: the meaning of an asset for the purposes of Part 3-90 of the <i>Income Tax Assessment Act 1997</i>	701 finalised as TR 2004/13
TD 2004/33	Income tax: consolidation: capital gains: does a CGT event happen to the head company of a consolidated group if a debt is created within the consolidated group and later transferred to a non-group entity?	701
TD 2004/D23	Income tax: consolidation: capital gains: does a CGT event happen to the head company of a consolidated group if a debt is created within the consolidated group and subsequently transferred to a third party?	701 finalised as TD 2004/33
TD 2004/34	Income tax: consolidation: capital gains: does section 104-10 (CGT event A1) of the <i>Income Tax Assessment Act 1997</i> apply to the head company of a consolidated group where an option granted within the consolidated group is later transferred to a non-group entity?	701
TD 2004/D24	Income tax: consolidation: capital gains: does section 104-40 (CGT event D2) of the <i>Income Tax Assessment Act 1997</i> apply to the head company of a consolidated group where an option is granted within the consolidated group and subsequently transferred to a third party?	701 finalised as TD 2004/34
TD 2004/35	Income tax: consolidation and capital gains tax: does section 104-10 (CGT event A1) of the <i>Income Tax Assessment Act 1997</i> apply to the head company of a consolidated group where a licence granted within the consolidated group is later transferred to a non-group entity for no capital proceeds?	701
TD 2004/D42	Income tax: consolidation and capital gains tax: Does CGT event A1 in section 104-10 of the <i>Income Tax Assessment Act 1997</i> happen to the head company of a consolidated group when a subsidiary member transfers a licence, granted to it by another member, to a non-group entity for no capital proceeds?	701 finalised as TD 2004/35

TD 2004/36	Income tax: consolidation: can the head company of a consolidated group claim a deduction under section 8-1 of the <i>Income Tax Assessment Act 1997</i> for interest paid on funds borrowed before consolidation and on-lent interest-free to a subsidiary member of the consolidated group?	701
TD 2004/D40	Income tax: consolidation: can the head company of a consolidated group claim a deduction under section 8-1 of the <i>Income Tax Assessment Act 1997</i> for interest paid on funds borrowed before consolidation and on-lent interest-free to a subsidiary member of the consolidated group?	701 finalised as TD 2004/36
TD 2004/37	Income tax: consolidation: are intra-group money lending transactions or dealings taken into account in determining if the head company of a consolidated group is carrying on business as a money lender?	701
TD 2004/D41	Income tax: consolidation: is regard taken of intra-group money lending transactions or dealings in determining if the head company of a consolidated group is carrying on business as a money lender?	701 finalised as TD 2004/37
TD 2004/39	Income tax: consolidation: capital gains: does CGT event A1 in section 104-10 of the <i>Income Tax Assessment Act 1997</i> happen to the head company of a consolidated group if an asset is sold by a subsidiary member to an entity outside the group?	701
TD 2004/D10	Income tax: consolidation: capital gains: does CGT event A1 in section 104-10 of the <i>Income Tax Assessment Act 1997</i> happen to the head company of a consolidated group if an asset is sold by a subsidiary member to an entity outside the group?	701 finalised as TD 2004/39
TD 2004/40	Income tax: consolidation: capital gains: does CGT event A1 in section 104-10 of the <i>Income Tax Assessment Act 1997</i> happen to the head company of a consolidated group when a contract is made to sell a membership interest in a subsidiary member of the group to a purchaser outside the group?	701
TD 2004/41	Income tax: consolidation: capital gains: can membership interests in a subsidiary member of a consolidated group be recognised for the purpose of applying the market value substitution rule in section 116-30 of the <i>Income Tax Assessment Act 1997</i> if CGT event A1 happens to the group's head company when a contract is entered into to dispose of the interests?	701
TD 2004/D11	Income tax: consolidation: capital gains: if membership interests in a subsidiary member of a consolidated group are sold to a purchaser outside the group under a contract made while the subsidiary was a member of the group, does CGT event A1 in section 104-10 of the <i>Income Tax Assessment Act 1997</i> happen when the contract was made?	701 finalised as TD 2004/40, TD 2004/41

TD 2004/42	Income tax: consolidation: capital gains: does the single entity rule in section 701-1 of the <i>Income Tax Assessment Act 1997</i> affect the application of CGT event I1 in section 104-160 if a company which is a subsidiary member of a consolidated group stops being an Australian resident?	701
TD 2004/D12	Income tax: consolidation: capital gains: does the single entity rule in section 701-1 of the <i>Income Tax Assessment Act 1997</i> affect the application of CGT event I1 in section 104-160 if a company which is a subsidiary member of a consolidated group stops being an Australian resident?	701 finalised as TD 2004/42
TD 2004/43	Income tax: consolidation: capital gains: for the purposes of the capital gains tax provisions in Parts 3-1 and 3-3 of the <i>Income Tax Assessment Act 1997</i> , is the head company of a consolidated group taken to have acquired an asset, which a subsidiary member brings to the group, at the same time that the subsidiary member acquired it?	701
TD 2004/D13	Income tax: consolidation: capital gains: for the purposes of the capital gains tax rules in Parts 3-1 and 3-3 of the <i>Income Tax Assessment Act 1997</i> , is the head company of a consolidated group taken to have acquired an asset, which a subsidiary member brings to the group, at the same time that the subsidiary member acquired it?	701 finalised as TD 2004/43
TD 2004/D14	Income tax: consolidation: capital gains: is the period of ownership of an asset by a subsidiary member who brings it into the consolidated group taken into account in determining whether the head company has continuously owned the asset for the purposes of the small business 15 year exemption in Subdivision 152-B of the <i>Income Tax Assessment Act 1997</i> ?	701 withdrawn but dealt with in TD 2004/43
TD 2004/44	Income tax: consolidation: capital gains: does the transfer of an asset between members of a consolidated group affect the ownership period of the head company for the purposes of applying the small business 15 year exemption in Subdivision 152-B of the <i>Income Tax Assessment Act 1997</i> ?	701
TD 2004/D15	Income tax: consolidation: capital gains: does the transfer of an asset between members of a consolidated group affect the ownership period of the head company for the purposes of applying the small business 15 year exemption in Subdivision 152-B of the <i>Income Tax Assessment Act 1997</i> ?	701 finalised as TD 2004/44
TD 2004/45	Income tax: consolidation: capital gains: how does the controlling individual condition in paragraph 152-110(1)(c) of the <i>Income Tax Assessment Act 1997</i> (one of the conditions for the small business 15 year exemption in Subdivision 152-B) apply to the head company of a consolidated group in respect of the sale of an asset brought into the group by a subsidiary member?	701

TD 2004/46	Income tax: consolidation: capital gains: is the controlling individual condition in paragraph 152-305(2)(b) of the <i>Income Tax Assessment Act 1997</i> (one of the conditions for the small business retirement exemption) applied to the head company of a consolidated group?	701
TD 2004/D16	Income tax: consolidation: capital gains: if a subsidiary member of a consolidated group sells an asset which is taken for income tax purposes to have been disposed of by the head company, is the controlling individual condition in paragraphs 152-110(1)(c) or 152-305(2)(b) of the <i>Income Tax Assessment Act 1997</i> applied to the head company of the consolidated group?	701 finalised as TD 2004/45, 2004/46
TD 2004/47	Income tax: consolidation: capital gains: does the single entity rule in section 701-1 of the <i>Income Tax Assessment Act 1997</i> affect the application of the controlling individual test in paragraph 152-10(2)(a) when a CGT event happens to a share or trust interest that is a membership interest in a subsidiary member (company or trust) of a consolidated group?	701
TD 2004/D17	Income tax: consolidation: capital gains: does the single entity rule in section 701-1 of the <i>Income Tax Assessment Act 1997</i> affect the application of the controlling individual test in paragraph 152-10(2)(a) when a CGT event happens to a share or trust interest that is a membership interest in a subsidiary member (company or trust) of a consolidated group?	701 finalised as TD 2004/47
TD 2004/48	Income tax: consolidation: capital gains: for the purposes of Subdivision 125-C of the <i>Income Tax Assessment Act 1997</i> , can the head company of a consolidated group meet the requirements of a <i>demerging entity</i> in subsection 125-70(7) where a subsidiary member is demerged from the group?	701
TD 2004/D18	Income tax: consolidation: capital gains: for the purposes of Subdivision 125-C of the <i>Income Tax Assessment Act 1997</i> , can the head company of a consolidated group meet the requirements of a <i>demerging entity</i> in subsection 125-70(7) where, under a demerger, the shares held in a subsidiary member of a group are transferred to the head company's shareholders?	701 finalised as TD 2004/48
TD 2004/49	Income tax: consolidation: capital gains: does the single entity rule in section 701-1 of the <i>Income Tax Assessment Act 1997</i> apply in determining whether the consequences in Subdivision 125-C of the <i>Income Tax Assessment Act 1997</i> apply to the head company of a consolidated group where one or more subsidiary members hold ownership interests in an entity outside the group that is being demerged?	701

TD 2004/D19	Income tax: consolidation: capital gains: does the single entity rule in section 701-1 of the <i>Income Tax Assessment Act 1997</i> apply in determining whether the consequences in Subdivision 125-C apply to the head company of a consolidated group where one or more subsidiary members hold ownership interests in an entity outside the group that is being demerged?	701 finalised as TD 2004/49
TD 2004/50	Income tax: consolidation: capital gains: if a subsidiary member of a consolidated group acquires shares in a company outside the group (the original company) under a scrip for scrip arrangement, is the single entity rule in section 701-1 of the <i>Income Tax Assessment Act 1997</i> relevant in determining the eligibility for rollover of shareholders in the original company?	701
TD 2004/D20	Income tax: consolidation: capital gains: if a subsidiary member of a consolidated group acquires shares in a non-consolidated company (original company) under a scrip-for-scrip arrangement, is the single entity rule in section 701-1 of the <i>Income Tax Assessment Act 1997</i> relevant in determining the eligibility for rollover of shareholders in the original company?	701 finalised as TD 2004/50
TD 2004/51	Income tax: consolidation: capital gains: does section 124-784 of the <i>Income Tax Assessment Act 1997</i> apply to determine the cost base of equity or debt issued by an acquiring entity to its ultimate holding company as part of a scrip for scrip arrangement if those companies are members of a consolidated group?	701
TD 2004/D21	Income tax: consolidation: capital gains: does the single entity rule in section 701-1 of the <i>Income Tax Assessment Act 1997</i> mean that section 124-784 does not apply to the consolidated group in relation to shares issued by a subsidiary member to the head company under a scrip for scrip arrangement?	701 finalised as TD 2004/51
TD 2004/83	Income tax: can the assignment of an intra-group debt or income stream to an entity that is not a member of the consolidated group give rise to a debt interest for the head company of the group under Division 974 of the <i>Income Tax Assessment Act 1997</i> ?	701
TD 2004/D45	Income tax: can the assignment of an intra-group debt or income stream to an entity that is not a member of the consolidated group give rise to a debt interest for the head company of the group under Division 974 of the <i>Income Tax Assessment Act 1997</i> ?	701 finalised as TD 2004/83
TD 2004/84	Income tax: can Division 16E of Part III of the <i>Income Tax Assessment Act 1936</i> apply to a head company of a consolidated group where the principal of an intra-group loan is assigned by a member of the group to a non-member?	701

TD 2004/D46	Income tax: can Division 16E of Part III of the <i>Income Tax Assessment Act 1936</i> apply to a head company of a consolidated group where the principal of an intra-group loan is assigned by a member of the group to a non-member?	701 finalised as TD 2004/84
TD 2004/85	Income tax: can Division 16E of Part III of the <i>Income Tax Assessment Act 1936</i> apply to a head company of a consolidated group where an intra-group income stream is assigned by a member of the group to a non-member?	701
TD 2004/D47	Income tax: can Division 16E of Part III of the <i>Income Tax Assessment Act 1936</i> apply to a head company of a consolidated group where an intra-group income stream is assigned by a member of the group to a non-member?	701 finalised as TD 2004/85
TD 2004/76	Income tax: consolidation: are the voting interests in a foreign company held by a subsidiary member of a consolidated group treated as being voting interests of the head company of the group when determining whether section 23AJ of the <i>Income Tax Assessment Act 1936</i> applies to a dividend paid to the group?	701
TD 2004/D48	Income tax: consolidation: are the voting interests in a foreign company held by a subsidiary member of a consolidated group treated as being voting interests of the head company of the group when determining whether section 23AJ of the <i>Income Tax Assessment Act 1936</i> applies to a dividend paid to the group?	701 finalised as TD 2004/76
TD 2004/68	Income tax: consolidation: Division 7A: if a private company that is a head company or subsidiary member of a consolidated group makes a payment or a loan, or forgives a debt to a shareholder (or shareholder's associate) external to the consolidated group, does the single entity rule apply to the calculation of the distributable surplus under section 109Y of the <i>Income Tax Assessment Act 1936</i> ?	701
TD 2004/D52	Income tax: consolidation: Division 7A: if a private company that is a head company or subsidiary member of a consolidated group makes a payment or a loan, or forgives a debt to a shareholder (or shareholder's associate) external to the consolidated group, does the single entity rule apply to the calculation of the distributable surplus under section 109Y of the <i>Income Tax Assessment Act 1936</i> ?	701 finalised as TD 2004/68
TD 2004/79	Income tax: consolidation: capital gains: if an entity makes a capital gain prior to becoming a subsidiary member of a consolidated group, can it choose to apply the small business replacement asset roll-over under Subdivision 152-E of the <i>Income Tax Assessment Act 1997</i> if it acquires a replacement asset after it has become a member of the group?	701

TD 2004/D67	Income tax: consolidation: capital gains: if an entity makes a capital gain prior to becoming a subsidiary member of a consolidated group, can it choose to apply the small business replacement asset roll-over under Subdivision 152-E of the <i>Income Tax Assessment Act 1997</i> if it acquires a replacement asset after it has joined the consolidated group?	701 finalised as TD 2004/79
TD 2004/80	Income tax: consolidation: capital gains: does an entity permanently lose its status as an 'originating company', in respect of a deferral event in subsection 170-255(1) of the <i>Income Tax Assessment Act 1997</i> , when the entity becomes a subsidiary member of a consolidated group?	701
TD 2004/D68	Income tax: consolidation: capital gains: does an entity permanently lose its status as an 'originating company', in respect of a deferral event in subsection 170-255(1) of the <i>Income Tax Assessment Act 1997</i> , when the entity becomes a subsidiary member of a consolidated group?	701 finalised as TD 2004/80
TD 2004/81	Income tax: consolidation: capital gains: does the deregistration of a subsidiary member of a consolidated group cause a 'new event' to happen under paragraph 170-275(1)(a) of the <i>Income Tax Assessment Act 1997</i> if, before the subsidiary joined that group, a transfer of shares in it was a 'deferral event' under section 170-255 and the group's head company is the 'originating company' for the deferral event?	701
TD 2004/D69	Income tax: consolidation: capital gains: does the deregistration of a subsidiary member of a consolidated group cause a 'new event' to happen under paragraph 170-275(1)(a) of the <i>Income Tax Assessment Act 1997</i> if, before it joined that group, a transfer of shares in the subsidiary was a 'deferral event' under section 170-255 and group's head company is the 'originating company' for the deferral event?	701 finalised as TD 2004/81
TD 2004/82	Income tax: consolidation: capital gains: can the exemption in section 152-125 of the <i>Income Tax Assessment Act 1997</i> apply to a payment made by the head company of a consolidated group to a CGT concession stakeholder of the head company in respect of a capital gain made on the disposal of an asset legally owned by a subsidiary member of the group for which disposal the head company obtained the small business 15 year exemption?	701
TD 2004/D70	Income tax: consolidation: capital gains: can the exemption in section 152-125 of the <i>Income Tax Assessment Act 1997</i> apply to a payment made by the head company of a consolidated group to a CGT concession stakeholder of the head company in respect of a capital gain made on the disposal of an asset legally owned by a subsidiary member of the group for which the head company obtained the small business 15 year exemption?	701 finalised as TD 2004/82

TD 2004/D49	Income tax: consolidation: can a head company of a consolidated group satisfy paragraph 25-35(1)(b) of the Income Tax Assessment Act 1997 for money lent by an entity in the ordinary course of its business of lending money where the entity joins the consolidated group and the debt is later written off as bad?	701
TD 2004/D53	Income tax: consolidation: Division 7A: if a private company, as a member of a consolidated group, makes a payment, a loan or forgives a debt to a shareholder (or shareholder's associate), that is also a member of the consolidated group, does the single entity rule in section 701-1 of the Income Tax Assessment Act 1997 prevent the application of Division 7A of the Income Tax Assessment Act 1936 to the transaction?	701
TD 2004/D64	Income tax: consolidation: does the continuing majority-owned entity test in subss 701A-1(1) and 701A-1(2) of the <i>Income Tax (Transitional Provisions) Act 1997</i> require tracing through interposed entities to the ultimate beneficial owners to determine whether there has been a change in the majority ownership of an entity during the period from 27 June 2002 until the entity becomes a subsidiary member of a consolidated group?	701
TD 2004/D71	Income tax: consolidation: capital gains: which entity acquires a CGT asset, and when, if a contract to acquire the asset is entered into by an entity before it joins a consolidated group as a subsidiary member and the contract settles after joining?	701
TD 2004/D72	Income tax: consolidation: capital gains: to which entity does a CGT event happen, and when, if a contract to sell a CGT asset entered into by an entity before it joins a consolidated group as a subsidiary member settles after joining?	701
TD 2004/D73	Income tax: consolidation: capital gains: which entity acquires a CGT asset, and when, if a contract to acquire the asset is entered into by a subsidiary member of a consolidated group and the contract settles <i>after</i> the subsidiary has left the group?	701
TD 2004/D80	Income tax: consolidation: will a choice to consolidate under Part 3-90 of the Income Tax Assessment Act 1997 affect the method of income recognition of the consolidated group?	701
TD 2004/D85	Income tax: consolidation: can the head company of a consolidated group claim a deduction, under section 8-1 or section 25-95 of the Income Tax Assessment Act 1997, for the tax cost setting amount of partly performed work which has not yet given rise to a recoverable debt?	701
ID 2003/965	Consolidation - assessability of liquidator's distributions	701

ID 2003/999	Capital gains tax: rollover relief - transfer of assets to company in same wholly-owned group prior to 1 July 2003	Overlap of Div 126-B and consolidation regime
ID 2003/1026	Capital gains tax: rollover relief - transfer of assets between Australian resident companies in same wholly-owned group during the period 1 July 2002 to 30 June 2003 - both companies members of separate consolidated groups	Overlap of Div 126-B and consolidation regime
ID 2003/1129	Capital gains tax: rollover relief - transfer of asset to company in same wholly-owned group during the period commencing 30 June 2003 and ending just before the first day of the originating company's first income year that commences after 30 June 2003	Overlap of Div 126-B and consolidation regime
ID 2003/1180	Consolidation - entity rules - not subsidiary for whole year	701
ID 2004/3	Entry history rule: debts included in assessable income of a subsidiary member prior to consolidation	701
ID 2004/4	Single entity rule: intra-group transfer of pre-consolidation debt	701
ID 2004/13	Consolidation: CGT event A1 - subsidiary member sells asset	701
ID 2004/43 (Withdrawn)	Consolidation: capital gains tax - CGT small business retirement exemption - controlling individual test	701
ID 2004/295	Consolidation - GST input tax credits	701
ID 2004/296	Consolidation - GST payable and assessable income	701
ID 2004/727	Consolidation: entry history rule and the tax costs of assets belonging to a chosen transitional entity	701
ID 2004/802	Capital gains tax: financial services reform regime - old licence rollover - new owner - members of the same consolidatable group	701, s.124-900(2)
ID 2005/85	Research and Development: Deductions under section 73BA of the ITAA 1936 in relation to an asset that becomes an asset of the head company under subsection 701-1(1) of the ITAA 1997	701

TD 2005/D8	Income tax: consolidation: membership: can an Australian resident subsidiary which qualifies as a transitional foreign-held subsidiary or a transitional foreign-held indirect subsidiary of a consolidatable or potential MEC group under the transitional rules in Division 701C of the Income Tax (Transitional Provisions) Act 1997 remain outside the group when the group consolidates?	703, TP 701C
ID 2003/654	Consolidation - voluntary deregistration subsidiary	703
ID 2003/964	Consolidation: subsidiary in liquidation - membership of consolidated group	703
ID 2004/354	Consolidation - choice to consolidate - cannot amend date specified in effective choice	703
ID 2004/355	Consolidation - choice to consolidate - contains incorrect information	703
ID 2004/356	Consolidation - choice to consolidate - choice does not have effect	703
ID 2004/619	Consolidation: subsidiary member	703
ID 2005/2	Subsidiary member: Issue of non-debt interest preference shares to retirement village residents	703
ID 2005/63	Consolidation: meaning of a day for purposes of Part 3-90 of the ITAA 1997	701, 703
ID 2005/74	Consolidation: Membership and Discretionary Trusts	703
ID 2005/214	Consolidation: subsidiary member	703

TR 2004/14	Income tax: consolidation: recognising and measuring the liabilities of a joining entity under subsection 705-70(1) of the <i>Income Tax Assessment Act 1997</i> .	705
TR 2004/D11	Income tax: consolidation: recognising and measuring the liabilities of a joining entity under subsection 705-70(1) of the <i>Income Tax Assessment Act 1997</i> .	705 finalised as TR 2004/14
TR 2005/10	Income tax: consolidation: retained cost base assets consisting of Australian currency or right to receive a specified amount of such currency	705
TR 2004/D26	Income tax: consolidation: retained cost base assets consisting of Australian currency or right to receive a specified amount of such currency	705 finalised as TR 2005/10
TR 2004/D21	Income tax: goodwill: identification and tax cost setting for the purposes of Part 3-90 of the <i>Income Tax Assessment Act 1997</i>	705
TD 2004/4	Income tax: is a dividend paid before 1 July 1987 an unfranked dividend for the purposes of section 705-50 of the <i>Income Tax Assessment Act 1997</i> ?	705
TD 2003/D13	Income tax: is a dividend paid before 1 July 1987 an unfranked dividend for the purposes of section 705-50 of the <i>Income Tax Assessment Act 1997</i> (ITAA 1997)?	705 finalised as TD 2004/4
TD 2004/52	Income tax: consolidation tax cost setting rules: why are adjustments made under steps 3 and 4 of the allocable cost amount calculation in respect of the profits and losses of a joining entity that have accrued to the joined group?	Not released as draft
TD 2004/53	Income tax: consolidation tax cost setting rules: are distributions paid up a chain of entities sourced from profits in a lower-tier entity that did not accrue to the joined group added at step 3 of the entry allocable cost amount of the higher-tier	705
TD 2004/D30	Income tax: consolidation tax cost setting rules: Are distributions paid up a chain of entities sourced from profits in a lower-tier entity that did not accrue to the joined group added at step 3 of the entry allocable cost amount (ACA) of the higher-tier entity?	705 finalised as TD 2004/53
TD 2004/54	Income tax: consolidation tax cost setting rules: is the amount of the adjustment under paragraph 705-90(6)(b) of the <i>Income Tax Assessment Act 1997</i> different depending upon whether the recouped losses are economic or non-economic losses?	705

TD 2004/D31	Income tax: consolidation tax cost setting rules: should profits that accrue to a consolidated group be counted under step 3 of the allocable cost amount where those profits recouped non-economic losses that accrued to the group?	705 finalised as TD 2004/54
TD 2004/55	Income tax: consolidation tax cost setting rules: step 3 of the allocable cost amount: is the 'retained profits' amount referred to in subsection 705-90(2) of the Income Tax Assessment Act 1997 a cumulative retained profits balance?	705
TD 2004/D32	Income tax: consolidation tax cost setting rules: step 3 of the allocable cost amount: is the 'retained profits' amount referred to in subsection 705-90(2) a cumulative retained profits balance?	705 finalised as TD 2004/55
TD 2004/56	Income tax: consolidation tax cost setting rules: step 3 of the allocable cost amount: how do you work out the paragraph 705-90(6)(b) of the Income Tax Assessment Act 1997 amount where only some of the undistributed profits of a year have recouped losses prior to the joining time?	705
TD 2004/D33	Income tax: consolidation tax cost setting rules: step 3 of the allocable cost amount (ACA): how do you work out the paragraph 705-90(6)(b) amount where only some of the undistributed profits have recouped losses prior to the joining time?	705 finalised as TD 2004/56
TD 2004/57	Income tax: consolidation tax cost setting rules: will an amount be subtracted under step 4 of the allocable cost amount under subparagraph 705-95(b)(ii) of the Income Tax Assessment Act 1997 where there has been a distribution of profits accrued to the joined group that recouped losses accrued to the group?	705
TD 2004/D34	Income tax: consolidation tax cost setting rules: will an amount be subtracted under step 4 of the allocable cost amount under subparagraph 705-95(b)(ii) of the <i>Income Tax Assessment Act 1997</i> where there has been a distribution of profits accrued to the joined group that recouped losses accrued to the group?	705 finalised as TD 2004/57
TD 2004/58	Income tax: consolidation tax cost setting rules: should distributions of profits accrued to the joined group that recoup losses accrued to the group be counted when determining the step 4 amount of the allocable cost amount on formation of a transitional consolidated group?	705
TD 2004/D35	Income tax: consolidation tax cost setting rules: should distributions of profits accrued to the joined group that recoup losses accrued to the group be counted when determining the step 4 amount of the allocable cost amount on formation of a transitional consolidated group?	705 finalised as TD 2004/58

TD 2004/59	Income tax: consolidation tax cost setting rules: how do you work out the amount subtracted at step 5 of the allocable cost amount where the loss taken into account under subsection 705-100(1) of the Income Tax Assessment Act 1997 has also reduced the step 3 amount?	705
TD 2004/D36	Income tax: consolidation tax cost setting rules: how do you work out the amount subtracted at step 5 of the allocable cost amount where the loss taken into account under subsection 705-100(1) may also reduce the step 3 amount?	705 finalised as TD 2004/59
TD 2004/60	Income tax: consolidation tax cost setting rules: step 4 of the allocable cost amount: should tax losses or net capital losses transferred to a joining entity be taken into account when determining whether there will be a subtraction at subparagraph 705-95(b)(ii) of the Income Tax Assessment Act 1997 ?	705
TD 2004/D37	Income tax: consolidation tax cost setting rules: step 4 of the allocable cost amount: should tax losses or net capital losses transferred to a joining entity be taken into account when determining whether there will be a subtraction at subparagraph 705-95(b)(ii)?	705 finalised as TD 2004/60
TD 2004/61	Income tax: consolidation tax cost setting rules: step 3 of the allocable cost amount: should tax losses or net capital losses transferred to a joining entity be taken into account when determining whether an amount should be excluded at paragraph 705-90(6)(b) of the Income Tax Assessment Act 1997 ?	705
TD 2004/D38	Income tax: consolidation tax cost setting rules: step 3 of the allocable cost amount: should tax losses or net capital losses transferred to a joining entity be taken into account when determining whether an amount should be excluded at paragraph 705-90(6)(b)?	705 finalised as TD 2004/61
TD 2004/62	Income tax: consolidation tax cost setting rules: how does subsection 701-30(2) of the Income Tax (Transitional Provisions) Act 1997 modify the step 3 amount under section 705-90 of the Income Tax Assessment Act 1997 ?	705
TD 2004/D39	Income tax: consolidation tax cost setting rules: are taxed profits considered before untaxed profits when determining which profits are included in the step 3 (subsection 705-90(3)) amount?	705 finalised as TD 2004/62

TD 2004/77	Income tax: consolidation: general insurance: are accounting liabilities for unearned premiums adjusted under subsections 705-75(1) and 705-80(1) of the Income Tax Assessment Act 1997 for the purposes of working out the allocable cost amount for a joining entity that is a general insurance company?	705
TD 2004/D43	Income tax: consolidation: general insurance: are accounting liabilities for unearned premiums adjusted under subsections 705-75(1) and 705-80(1) of the Income Tax Assessment Act 1997 for the purposes of working out the allocable cost amount for a joining entity that is a general insurance company?	705 finalised as TD 2004 77
TD 2005/72	Income tax: consolidation: when calculating step 2 of the allocable cost amount for a joining entity, do section 705-75 or 705-80 of the Income Tax Assessment Act 1997 apply to an accounting liability covered by subsection 705-70(2)?	705
TD 2004/D51	Income tax: consolidation: when calculating step 2 of the allocable cost amount for a joining entity, do section 705-75 or 705-80 of the Income Tax Assessment Act 1997 apply to a liability covered by subsection 705-70(2)?	705 finalised as TD 2005.72
TD 2004/78	Income tax: consolidation: general insurance: do subsections 705-75(1) and 705-80(1) of the Income Tax Assessment Act 1997 apply to any part of an accounting liability for outstanding claims for the purposes of working out step 2 of the allocable cost amount for a joining entity that is a general insurance company?	705
TD 2004/D55	Income tax: consolidation: general insurance: do subsections 705-75(1) and 705-80(1) of the Income Tax Assessment Act 1997 apply to any part of an accounting liability for outstanding claims for the purposes of working out step 2 of the allocable cost amount for a joining entity that is a general insurance company?	705 finalised as TD 2004/78
TD 2005/24	Income tax: consolidation: is an adjustment under section 705-160 of the Income Tax Assessment Act 1997 required where the relevant membership interests are in a chosen transitional entity with losses?	705
TD 2004/D56	Income tax: consolidation: is an adjustment under section 705-160 of the Income Tax Assessment Act 1997 required where the relevant membership interests are in a chosen transitional entity with losses?	705 finalised as TD 2005/24

TD 2004/70	Income tax: consolidation: does the phrase 'is taken into account at a later time' in paragraph 705-80(1)(a) of the Income Tax Assessment Act 1997 require that an accounting liability, or a change in the amount of an accounting liability, of a joining entity that is first recognised after the joining time be examined when determining whether or not section 705-80 of that Act applies?	705
TD 2004/D60	Income tax: consolidation: does the phrase 'is taken into account at a later time' in paragraph 705-80(1)(a) of the Income Tax Assessment Act 1997 require that an accounting liability, or a change in the amount of an accounting liability, of a joining entity that is first recognised after the joining time be examined when determining whether or not section 705-80 of that Act applies?	705 finalised as TD 2004/70
TD 2004/71	Income tax: consolidation: can section 705-80 of the Income Tax Assessment Act 1997 apply to a liability (or a change in a liability) that is recognised for accounting purposes because of an event that occurred after the joining time that provides new evidence of conditions that existed at the joining time?	705
TD 2004/D61	Income tax: consolidation: can section 705-80 of the Income Tax Assessment Act 1997 apply to a liability (or a change in a liability) that is recognised for accounting purposes because of an event that occurred after the joining time that provides new evidence of conditions that existed at the joining time?	705 finalised as TD 2004/71
TD 2005/25	Income tax: consolidation: if a transitional group has a non-chosen subsidiary in which all membership interests of the head company are held indirectly through a chosen transitional entity, and the non-chosen subsidiary has accrued profits, can an adjustment arise under section 705-160 of the Income Tax Assessment Act 1997 when working out the head company adjusted allocable amount under section 701-20 of the Income Tax (Transitional Provisions) Act 1997 for another non-chosen subsidiary?	705
TD 2004/D63	Income tax: consolidation: if a transitional group has a non-chosen subsidiary in which all membership interests of the head company are held indirectly through a chosen transitional entity, and the non-chosen subsidiary has accrued profits, can an adjustment arise under s 705-160 of the ITAA 1997 when working out the head company adjusted allocable amount under s 701-20 of the <i>Income Tax (Transitional Provisions) Act 1997</i> for another non-chosen subsidiary?	705 finalised as TD 2004/25

TD 2005/19	Income tax: consolidation: does the phrase 'could be recognised in the joining entity's statement of financial position' in subsection 705-90(2) of Income Tax Assessment Act 1997 refer to the application of accounting policies consistent with the established accounting framework in preparing an entity's notional statement of financial position as at the joining time?	705
TD 2004/D79	Income tax: consolidation: does the phrase 'could be recognised in the joining entity's statement of financial position' in subsection 705-90(2) of Income Tax Assessment Act 1997 refer to the application of accounting policies consistent with the established accounting framework in preparing an entity's notional statement of financial position as at the joining time?	705 finalised as TD 2005/19
TD 2005/27	Income tax: consolidation: is a unit in a cash management trust a retained cost base asset?	705
TD 2004/D90	Income tax: consolidation: is a unit in a cash management trust a retained cost base asset?	705 finalised as TD 2005/27
TD 2005/22	Income tax: consolidation: is Australian currency, where it is taken to be foreign currency under section 960-80 of the Income Tax Assessment Act 1997 for the purposes of the functional currency provisions, treated as a retained cost base asset under the consolidation regime?	705
TD 2004/D91	Income tax: consolidation: is Australian currency, where it is taken to be foreign currency under section 960-80 of the Income Tax Assessment Act 1997 for the purposes of the functional currency provisions, treated as a retained cost base asset under the consolidation regime?	705 finalised as TD 2005/22
TD 2004/D57	Income tax: consolidation: life insurance: do sections 705-75 and 705-80 of the Income Tax Assessment Act 1997 apply to a policy liability that has been valued under section 713-520 for the purposes of working out step 2 of the allocable cost amount for a joining entity that is a life insurance company?	705
TD 2004/D58	Income tax: consolidation: where the head company and a chosen transitional entity in a consolidated group hold separate membership interests in a non-chosen subsidiary, how does the group calculate the allocable cost amount for the non-chosen subsidiary?	705
TD 2004/D62	Income tax: consolidation: can an amount be included in the step 1 amount as well as the step 2 amount of the allocable cost amount calculation in s 705-60 of the ITAA 1997?	705
TD 2004/D80	Income tax: consolidation: capital gains and losses: does a capital gain arise under CGT event C2 when the amount received in payment of a foreign currency denominated trade receivable exceeds its tax cost setting amount?	705

TD 2005/D9	Income tax: consolidation: cost setting: do the assets of a transitional foreign-held subsidiary retain their existing tax values on formation of a consolidated or a multiple entry consolidated group?	705
TD 2005/D10	Income tax: consolidation: cost setting: if a consolidated or MEC group qualifies as a transitional group, can the head company choose to retain the existing tax values of the assets of all the subsidiary members of the group irrespective of whether or not they are transitional entities?	705
TD 2005/D11	Income tax: consolidation: cost setting: are the tax costs of assets of a subsidiary member of a consolidated or MEC group set if some of the subsidiary member's membership interests are directly held by entities outside the group?	705
TD 2005/D12	Income tax: consolidation: cost setting: are the tax costs of the assets of a transitional foreign-held indirect subsidiary which is not a chosen transitional entity set when the entity becomes a member of a consolidated or multiple entry consolidated group?	705
ID 2003/649	Consolidation: chosen transitional entity - with owned losses - adjustment to allocation of allocable cost amount	705
ID 2003/740	Consolidation - depreciating assets	705, TP 701A
ID 2003/741	Consolidation - trading stock	705, TP 701A
ID 2004/96	Consolidation: chosen transitional entity - owned profits in transitional group and adjustment to allocable cost amount	705
ID 2004/197	Income Tax: Consolidation - treatment of work-in-progress	705
ID 2004/238	Income Tax: Consolidation - tax cost setting amounts and elements of cost base and reduced cost base for capital gains tax purposes	705
ID 2004/500	Consolidation: capital gains - tax cost setting amount - cost base and reduced cost base - incidental costs	705
ID 2004/735	Consolidation: testing 'continuing majority-owned entity' status for a demerged entity in a multi-tiered corporate structure	705

PS LA 2004/12	Consolidation - General short cuts for resetting the tax cost under Division 705 of the Income Tax Assessment Act 1997 (ITAA 1997) for depreciating assets for which the decline in value is worked out under Division 40 of that Act	705
TD 2004/87	Income tax: consolidation: can the head company of a transitional group make a capital loss under section 104-500 (CGT event L1) of the Income Tax Assessment Act 1997 in respect of the assets of a chosen transitional entity?	L1
TD 2004/D50	Income tax: consolidation: can the head company of a transitional group make a capital loss under section 104-500 (CGT event L1) of the Income Tax Assessment Act 1997 in respect of a chosen transitional entity?	L1 finalised as TD 2004/87
ID 2003/650	Consolidation: chosen transitional entity - CGT event L1	L1
TD 2004/64	Income tax: consolidation: capital gains: does section 104-530 (CGT event L7) of the Income Tax Assessment Act 1997 apply to amounts of a liability that accrue after the time that the entity with the liability became a subsidiary member of a consolidated group?	L7
TD 2004/D26	Income tax: consolidation: capital gains: does section 104-530 (CGT event L7) of the <i>Income Tax Assessment Act 1997</i> apply to amounts of a liability that accrue after the time that the entity with the liability joins a consolidated group?	L7 finalised as TD 2004/64
TD 2004/65	Income tax: consolidation: capital gains: does section 104-530 (CGT event L7) of the Income Tax Assessment Act 1997 apply where:(a) an entity becomes a member of a consolidated group; (b) the entity owes a liability to another member of the group at that time; and (c) the liability is later discharged?	L7
TD 2004/D27	Income tax: consolidation: capital gains: does section 104-530 (CGT event L7) of the Income Tax Assessment Act 1997 apply to the later discharge of a liability owed by an entity that joins a consolidated group to a member of that group (intra-group liability)?	L7 finalised as TD 2004/65
TD 2004/66	Income tax: consolidation: capital gains: can section 104-530 (CGT event L7) of the Income Tax Assessment Act 1997 only apply if an allocable cost amount is worked out for an entity?	L7
TD 2004/D28	Income tax: consolidation: capital gains: does section 104-530 (CGT event L7) of the <i>Income Tax Assessment Act 1997</i> only apply to a liability that an entity has when it joins a consolidated group and the entity has an allocable cost amount worked out for it?	L7 finalised as TD 2004/66

TD 2004/67	Income tax: consolidation: capital gains: does the determination of a capital gain or loss under section 104-530 (CGT event L7) of the Income Tax Assessment Act 1997 require a full reconstruction of the allocable cost amount in relation to the relevant liability?	L7
TD 2004/D29	Income tax: consolidation: capital gains: does the determination of a capital gain or loss under section 104-530 (CGT event L7) of the <i>Income Tax Assessment Act 1997</i> require a full reconstruction of the allocable cost amount at the joining time in relation to the relevant liability?	L7 finalised as TD 2004/67

TR 2004/9	Income tax: consolidation: what is meant by “injection of capital” in section 707-325 of the <i>Income Tax Assessment Act 1997</i> ?	707
TR 2004/D10	Income tax: consolidation: what is meant by “injection of capital” in section 707-325 of the <i>Income Tax Assessment Act 1997</i> ?	707 finalised as TR 2004/9
TD 2004/89	Income tax: consolidation: for the condition outlined in subsection 707-328(4) of the Income Tax (Transitional Provisions) Act 1997 , are Subdivisions 170-A and 170-B of the Income Tax Assessment Act 1997 applied as if they had not been amended, by Schedule 3 to New Business Tax System (Consolidation) Act (No. 1) 2002 , to only provide for loss transfers involving an Australian branch of a foreign bank?	707
TD 2004/D54	Income tax: for the condition outlined in subsection 707-328(4) of the Income Tax (Transitional Provisions) Act 1997, are Subdivisions 170-A and 170-B of the Income Tax Assessment Act 1997 applied as if they had not been amended by Schedule 3 to Act 68 of 2002, to only provide for loss transfers involving an Australian branch of a foreign bank?	707 finalised as TD 2004/89
TD 2004/90	Income tax: consolidation: is there any apportionment under section 707-335 of the Income Tax Assessment Act 1997 to the limits calculated under subsection 707-350(3) of the Income Tax (Transitional Provisions) Act 1997 regarding the utilisation of losses?	707
TD 2004/D59	Income tax: consolidation: is there any apportionment under section 707-335 of the Income Tax Assessment Act 1997 to the limits calculated under subsection 707-350(3) of the Income Tax (Transitional Provisions) Act 1997 regarding the utilisation of losses?	707 finalised as TD 2004/90
TD 2005/D13	Income tax: in applying the formula in subsection 707-325(3) of the Income Tax (Transitional Provisions) Act 1997 to more than one real loss-maker in relation to the same value donor, does the amount that is represented by the first element of the formula, that is, the 'Value donor's modified market value at initial transfer time' remain unchanged?	707
TD 2005/D14	Income tax: consolidation: is there an ordering rule in respect of the choices made to add modified market value to different real loss-makers from the same value donor, under multiple applications of the formula in subsection 707-325(3) of the Income Tax (Transitional Provisions) Act 1997?	707

TD 2005/D15	Income tax: consolidation: can the transferee make a choice under subsection 707-327(4) of the Income Tax (Transitional Provisions) Act 1997 to treat part of a loss transferred, under Subdivision 707-A of the Income Tax Assessment Act 1997, from a value donor as being included in another bundle of losses?	707
TD 2005/D16	Income tax: consolidation: can the transferee make more than one choice, under subsection 707-327(4) of the Income Tax (Transitional Provisions) Act 1997, to treat a value donor's loss as being included in another bundle of losses?	707
ID 2003/971	Consolidation: losses - transferee's adjusted market value	707
ID 2004/12	Consolidation:- limit on utilisation of concessional losses	707
ID 2004/152	Consolidation - modified market value	707
ID 2004/182	Consolidation: effect of 'not at arm's length' transactions on modified market value	707
ID 2004/183 (Withdrawn)	Consolidation: injection of capital and modified market value	707
ID 2004/364	Consolidation - extent a tax loss is transferred from a corporate tax entity to a head company	707
ID 2004/387 (Withdrawn)	Consolidation - modified market value and a loan on commercial terms	707
ID 2004/388 (Withdrawn)	Consolidation - modified market value and a debt/equity swap	707
ID 2004/389	Consolidation - modified market value and a third party debt/equity swap	707
ID 2004/835	Consolidation - modified market value and a non-arm's length loan	707
ID 2004/939	Consolidation - Cancelling the transfer of a group loss	707
ID 2004/959	Consolidation: loss transfer testing - pattern of distributions test - a non-fixed trust holds fixed entitlements to 50% or more of the income or capital of a company	707
ID 2005/960	Consolidation: transfer testing - continuity of ownership test -a non-fixed trust holds fixed entitlements to 50% or more of the income or capital of the head company	707

ID 2004/961	Consolidation: meaning of the term 'the company' in Item 4 in the table in subsection 707-320(2) of the Income Assessment Act 1997 (ITAA 1997) in the context of a multiple entry consolidated (MEC) group	707, 719
ID 2005/59	Consolidation: value and loss donor rules - a loss can only be taken into account for the value donor rule or loss donor rule but not both	707

TD 2005/D19	Income tax: consolidation exit tax cost setting rules: where an accounting liability added at subsection 711-45(1) of the Income Tax Assessment Act 1997 is modified by the operation of subsections 711-45(3) and (5), does the amount determined under subsection (5) override the adjustment made by subsection (3)?	711
TD 2005/D21	Income tax: consolidation: how is the tax cost of goodwill referred to in subsection 711-25(2) of the Income Tax Assessment Act 1997 identified?	711
TD 2005/D22	Income tax: consolidation: what is the meaning of 'liability owed' in section 711-40 of the Income Tax Assessment Act 1997?	711
TD 2005/D23	Income tax: consolidation: what is the tax cost of an asset of a leaving entity that is only recognised upon the entity ceasing to be a subsidiary member of a consolidated group when the single entity rule ceases to apply?	711
TD 2005/D24	Income tax: consolidation: for the purposes of working out step 1 of a consolidated group's exit allocable cost amount in the leaving entity under section 711-25 of the Income Tax Assessment Act 1997, is the terminating value for a CGT asset determined under Subdivision 110-A for assets that have their tax cost set under subsection 701-10(4)?	711
TD 2005/D25	Income tax: consolidation: how is a consolidated group's allocable cost amount in a leaving entity worked out under section 711-20 of the Income Tax Assessment Act 1997 in respect of an asset that is treated as if it were a CGT asset under subsection 705-30(5)?	711
ID 2003/739	Consolidation - liquidation of a head company	711

TD 2005/D6	Income tax: consolidation: membership: are the eligible tier-1 companies of a foreign-owned group required to form a single multiple entry consolidated group which includes all those eligible tier-1 companies?	719
ID 2003/392	Consolidation - Multiple FDA declarations and MEC groups	717, 719
ID 2005/60	MEC Consolidation: eligible tier -1 company de-registered	719

TR 2004/12	Income tax: whether the exclusion under subsection 721-15(2) of the <i>Income Tax Assessment Act 1997</i> can extend to a participant in a licensed clearing and settlement facility.	721
TR 2004/D5	Income tax: whether the exclusion under subsection 721-15(2) of the <i>Income Tax Assessment Act 1997</i> can extend to a participant in a licensed financial market or licensed CS facility	721 finalised as TR 2004/12