



Notice of Rulings 18 May 2022

The Acting Commissioner of Taxation, Jeremy Hirschhorn, gives notice by notifiable instrument under subsection 358-5(4) of Schedule 1 to the *Taxation Administration Act 1953* of the following public rulings, copies of which can be obtained from ato.gov.au/law

NOTICE OF RULINGS		
Ruling number	Subject	Brief description
CR 2022/43	Class Limited – partial scrip for scrip roll-over	<p>This Ruling sets out the income tax consequences for the holders of ordinary shares in Class Limited as a result of the acquisition of those shares by HUB24 Limited on 16 February 2022.</p> <p>This Ruling applies from 1 July 2021 to 30 June 2022.</p>
CR 2022/44	AVA Risk Group Limited – return of capital	<p>This Ruling sets out the income tax consequences for AVA Risk Group Limited shareholders who received the return of share capital payment on 5 May 2022.</p> <p>This Ruling applies from 1 July 2021 to 30 June 2022.</p>
CR 2022/45	Class Limited – employee share scheme – shares disposed of under scheme of arrangement	<p>This Ruling sets out the income tax consequences for Class Limited employees who acquired ordinary shares in Class Limited through the Class Limited Tax Exempt Employee Share Plan, which were subsequently disposed of pursuant to a scheme of arrangement on 16 February 2022.</p> <p>This Ruling applies from 1 July 2021 to 30 June 2022.</p>