



Notice of Rulings 26 May 2021

The Commissioner of Taxation, Chris Jordan, 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 2021/37	Western Australian Debating League Incorporated – payments to league members	This Ruling sets out the tax consequences of the payments made by Western Australian Debating League Incorporated to league members. This Ruling applies from 1 July 2020 to 30 June 2022.
CR 2021/38	Saracen Mineral Holdings Limited – scheme of arrangement and special dividend	This Ruling sets out the tax consequences of the scheme of arrangement announced by Saracen Mineral Holdings Limited (Saracen) on 6 October 2020 for shareholders who sold their Saracen shares. This Ruling applies from 1 July 2020 to 30 June 2021.

NOTICE OF ADDENDUM		
Ruling number	Subject	Brief description
CR 2021/35	Coca-Cola Amatil Limited – scheme of arrangement and dividend	This Addendum amends CR 2021/35 to correct the date Coca-Cola Amatil Limited was delisted from the Australian Securities Exchange. This Addendum applies on and from 19 May 2021.