


***CR 2018/52 - THIS RULING HAS BEEN REMOVED***

 This cover sheet is provided for information only. It does not form part of *CR 2018/52 - THIS RULING HAS BEEN REMOVED*



## **Class Ruling**

---

**THIS RULING HAS BEEN REMOVED**

---

**© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).