


# ***CR 2021/35A1 - Addendum - Coca-Cola Amatil Limited - scheme of arrangement and dividend***

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# Addendum

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## Class Ruling

### Coca-Cola Amatil Limited – scheme of arrangement and dividend

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2021/35 to reflect the correct date that Coca-Cola Amatil Limited was delisted from the Australian Securities Exchange.

CR 2021/35 is amended as follows:

**1. Paragraph 43**

In the last row, omit 'June'; substitute 'May'.

This Addendum applies from 19 May 2021.

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**Commissioner of Taxation**

21 May 2021

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#### ATO references

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ATOlaw topic: Administration ~~ Public advice and guidance  
Income tax ~~ Assessable income ~~ Dividend income ~~ Dividend income  
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Income tax ~~ Capital management ~~ Franking credits / tax offsets  
Income tax ~~ Capital management ~~ Qualified person rule  
Income tax ~~ Capital management ~~ Anti avoidance rules ~~ Section 177EA  
International issues ~~ Non-resident Australian income ~~ Dividends

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