## CR 2022/14ER1 - Erratum - Cardno Limited - return of capital and special dividend

Units cover sheet is provided for information only. It does not form part of CR 2022/14ER1 - Erratum - Cardno Limited - return of capital and special dividend

Usew the <u>consolidated version</u> for this notice.



### Erratum

### **Class Ruling**

# Cardno Limited – return of capital and special dividend

This Erratum is a public ruling for the purposes of the *Taxation Administration Act* 1953. It corrects minor errors in CR 2022/14.

CR 2022/14 is corrected as follows:

#### 1. Paragraph 15

Omit 'Cadno'; substitute 'Cardno'.

#### 2. Paragraph 74

After 'its assets that are', insert 'not'.

This Erratum applies from 23 February 2022.

Commissioner of Taxation	
15 June 2022	

#### ATO references

1-TNET3XD
2205-5517
PGI
Income tax ~~ Assessable income ~~ Dividend income ~~ Dividend income Income tax ~~ Capital gains tax ~~ CGT events ~~ CGT events G1 to G3 - shares
Income tax ~~ Capital management ~~ Anti avoidance rules ~~ Section 45A Income tax ~~ Capital management ~~ Anti avoidance rules ~~ Section 45B Income tax ~~ Capital management ~~ Anti avoidance rules ~~ Section 45C

#### © 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).