

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

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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

NO: 1-TNET3XD
ISSN: 2205-5517
BSL: PGI
ATOLaw topic: 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

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