

**Notice of Rulings 19 February 2025**

The Commissioner of Taxation, Rob Heferen, 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

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| NOTICE OF RULINGS | | |
| Ruling number | Subject | Brief description |
| CR 2025/15 | Capitol Health Limited – scrip for scrip roll-over | This Ruling sets out the income tax consequences for shareholders in Capitol Health Limited who disposed of their shares under a scheme of arrangement to Integral Diagnostics Limited on 20 December 2024.  This Ruling applies to shareholders specified in the Ruling from 1 July 2024 to 30 June 2025. |
| CR 2025/16 | The Trustee for Protect Severance Scheme No 2 – workers in receipt of severance payments | This Ruling sets out the income tax consequences for employees who receive severance payments from The Trustee for Protect Severance Scheme No.2, under the terms of the consolidated Trust deed of Protect Severance Scheme No. 2 – Default Termination Account and Voluntary Termination Account Workers.  This Ruling applies to workers specified in the Ruling from 1 January 2025 to 30 June 2030. |
| CR 2025/17 | Leo Lithium Limited – return of capital and special dividend | This Ruling sets out the income tax consequences for shareholders of Leo Lithium Limited who received the dvididend and return of capital distributed per on 31 January 2025.  This Ruling applies to shareholders specified in the Ruling from 1 July 2024 to 30 June 2025. |
| CR 2025/18 | Wellard Limited – return of capital | This Ruling sets out the income tax consequences for shareholders of Wellard Limited who received a return of capital payment on 10 December 2024.  This Ruling applies to shareholders specified in the Ruling from 1 July 2024 to 30 June 2025. |
| CR 2025/19 | CW Group Holdings Limited – scrip for scrip roll-over | This Ruling sets out the income tax consequences for former holders of ordinary shares in CW Group Holdings Limited who disposed of those shares to Sigma Healthcare Limited on 12 February 2025.  This Ruling applies to shareholders specified in the Ruling from 1 July 2024 to 30 June 2025 |

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| NOTICE OF ERRATUM | | |
| Ruling number | Subject | Brief description |
| CR 2025/4E2 | Boral Limited – compulsory acquisition – exchange of shares for shares in SGH Limited | This Erratum corrects CR 2025/4 to address minor typographical and citation errors.  This Erratum applies from 29 January 2025. |