

The Commissioner of Taxation, Chris Jordan, gives notice of the following Rulings, copies of which can be obtained from [ato.gov.au/law](http://ato.gov.au/).

| NOTICE OF RULING | | |
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| Ruling number | Subject | Brief description |
| CR 2020/11 | BlackWall Limited – demerger of WOTSO Limited | This Ruling sets out the income tax consequences of the demerger of WOTSO Limited by BlackWall Limited, which was implemented on 8 January 2020.  This Ruling applies from 1 July 2019 to 30 June 2020. |