



Notice of Rulings 5 May 2021

The Commissioner of Taxation, Chris Jordan, 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

NOTICE OF RULINGS		
Ruling number	Subject	Brief description
CR 2021/31	The Citadel Group Limited – scheme of arrangement and payment of special dividend	This Ruling sets out the tax consequences of the scheme of arrangement announced by The Citadel Group Limited on 14 September 2020 and the special dividend paid on 17 December 2020. This Ruling applies from 1 June 2020 to 30 June 2021.
CR 2021/32	Ampol Limited – off-market share buy-back	This Ruling sets out the tax consequences of the off-market share buy-back of ordinary shares undertaken by Ampol Limited on 23 November 2020. This Ruling applies from 1 July 2020 to 30 June 2021.
CR 2021/33	Red Hot Australia HoldCo Pty Limited – scrip for scrip roll-over	This Ruling sets out the tax consequences for Australian resident shareholders who exchanged Red Hot Australia HoldCo Pty Limited shares for shares in Pepper Global TopCo Limited on 29 March 2021. This Ruling applies from 1 July 2020 to 30 June 2021.
PR 2021/3	Income tax: taxation consequences of changing the portfolio structure, contributing to and partially redeeming an investment in a unit in the Perpetual WealthFocus Investment Advantage Fund – 2021	This Ruling sets out the Commissioner's opinion on the way the relevant Ruling provisions apply to the defined class of entities that take part in the Perpetual WealthFocus Investment Advantage Fund – 2021 scheme. This Ruling applies from 1 July 2021.