

**2 March 2022**

## **ATO Class Ruling – return of capital to shareholders**

Boral Limited (ASX: BLD) advises that the Australian Taxation Office (“ATO”) has published a Class Ruling (CR 2022/19) in relation to Boral’s \$2.65 per share return of capital announced on 1 February 2022 and paid on 14 February 2022.

The ATO Class Ruling (“Ruling”) confirms that no part of the return of capital will be assessable as a dividend for Australian taxation purposes. Shareholders should seek their own professional advice as to their income tax implications arising from the capital return.

The Ruling and further details regarding the return of capital is provided on Boral’s website at [www.boral.com/return-of-capital](http://www.boral.com/return-of-capital). The Ruling can also be viewed or downloaded from the [ATO website](#).

*Authorised for lodgement by Dominic Millgate, Company Secretary.*

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