TR 2005/List - Income tax and other taxes: Determinations, Rulings, notices of withdrawal, addenda and errata issued in 2005

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Taxation Ruling

Income tax and other taxes: Determinations, Rulings, notices of withdrawal, addenda and errata issued in 2005

Contents Para

What this Ruling is about 1
Ruling 2
Taxation Rulings and Determinations 3
Class Rulings 4
Product Rulings 5
Product Grant and Benefit Rulings 6
Miscellaneous Taxation Rulings 7
Old Series Rulings 8
Goods and Services Tax Rulings and Determinations 9
Luxury Car Tax Determination 10
Superannuation Contributions Determinations 11
Superannuation Guarantee Rulings and Determinations 12
Superannuation Determinations 13
Excise Bulletins 14
Last Ruling 15

Preamble

*This document is not a 'public ruling' in terms of the **Taxation Administration Act 1953** and is not legally binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16, Goods and Services Taxation Ruling GSTR 1999/1 and Product Grant and Benefit Ruling PGBR 2004/1 explain when a Ruling is a public ruling and how it is binding on the Commissioner.*

What this Ruling is about

Class of person/arrangement

1. This Ruling lists all draft and final Determinations and Rulings, as well as all notices of withdrawal, addenda and errata to Determinations and Rulings, issued by the Commissioner of Taxation in the 2005 calendar year.

Ruling

2. This Ruling lists the documents that have issued during the 2005 calendar year divided by type and series and showing in relation to each action the number of the document, its title and the date the action took place.

Taxation Rulings and Determinations

3. During the 2005 calendar year the Commissioner of Taxation issued:

Draft Taxation Rulings

Ruling	Title	Issue date
TR 2005/D1	Income tax: branch funding for multinational banks	12.01.05
TR 2005/D2	Income tax: listed investment companies	12.01.05

Ruling	Title	Issue date
TR 2005/D3	Income tax: Pay As You Go – withholding from payments to employees	23.02.05
TR 2005/D4	Income tax: deductibility of interest expenses incurred by trustees on funds borrowed in connection with the payment of distributions to beneficiaries	02.03.05
TR 2005/D5	Income tax: deductibility of service fees paid to associated service entities: Phillips arrangements	04.05.05
TR 2005/D6	Income tax and fringe benefits tax: charities	11.05.05
TR 2005/D7	Income tax: companies controlled by exempt entities	11.05.05
TR 2005/D8	Income tax: scrip for scrip roll-over arrangements – application of Subdivision 124-M of the *Income Tax Assessment Act 1997* – Part IVA of the *Income Tax Assessment Act 1936*	11.05.05
TR 2005/D9	Income tax: deductibility of personal superannuation contributions	25.05.05
TR 2005/D10	Income tax: foreign loss quarantining and foreign tax credit system – taxation of Australian resident individual members of Lloyd's	15.06.05
TR 2005/D11	Income tax: the cost basis of valuing trading stock for taxpayers in the retail and wholesale industries	24.08.05
TR 2005/D12	Income tax: the interaction of deemed ownership under Division 240 of the *Income Tax Assessment Act 1997* with the 'holding' rules in Division 40	24.08.05
TR 2005/D13	Income tax: consolidation: recognising and measuring the liabilities of a joining entity under subsection 705-70(1) of the *Income Tax Assessment Act 1997* where the joining time occurs in a financial reporting period of the joining entity beginning on or after 1 January 2005	21.09.05
TR 2005/D14	Income tax: capital gains tax: consequences of creating, and dealing in, life and remainder interests in property	28.09.05

Ruling	Title	Issue date
TR 2005/D15	Income tax: capital gains: meaning of the words 'the beneficiaries and terms of both trusts are the same' in paragraphs 104-55(5)(b) and 104-60(5)(b) of the *Income Tax Assessment Act 1997*	28.09.05
TR 2005/D16	Income tax: the scope of, and nature of payments falling within, section 129 of the *Income Tax Assessment Act 1936*	28.09.05
TR 2005/D17	Income tax: government payments to industry to assist entities (including individuals) to continue, commence or cease business	07.12.05
TR 2005/D18	Income tax: interest withholding tax – cross-border interbranch funds transfers within resident authorised deposit-taking institutions	21.12.05

Draft Taxation Rulings – notice of withdrawal

Ruling	Title	Issue date
TR 1999/D21	Income tax and fringe benefits tax: charities	11.05.05

Taxation Rulings

Ruling	Title	Issue date
TR 2005/1	Income tax: carrying on business as a professional artist	12.01.05
TR 2005/2	Income tax: the meaning of 'foreign income' in subsection 6AB(1) of the *Income Tax Assessment Act 1936* – inclusion of statutory income	09.02.05
TR 2005/3	Income tax: attributed personal services income that is foreign income – allowance of a foreign tax credit to individual where foreign tax paid by a personal services entity	09.02.05
TR 2005/4	Income tax: capital allowances – project pools – core issues	09.03.05

Ruling	Title	Issue date
TR 2005/5	Income tax: ascertaining the right to tax United States (US) and United Kingdom (UK) resident financial institutions under the US and the UK Taxation Conventions in respect of interest income arising in Australia	16.03.05
TR 2005/6	Income tax: lease surrender receipts and payments	11.05.05
TR 2005/7	Income tax: the taxation implications of 'partnership salary' agreements	25.05.05
TR 2005/8	Income tax: the meaning of particular terms in the Government Service Articles of Australia's tax treaties	25.05.05
TR 2005/9	Income tax: record keeping – electronic records	08.06.05
TR 2005/10	Income tax: consolidation: retained cost base assets consisting of Australian currency or a right to receive a specified amount of such currency	22.06.05
TR 2005/11	Income tax: branch funding for multinational banks	29.06.05
TR 2005/12	Income tax: deductibility of interest expenses incurred by trustees on funds borrowed in connection with the payment of distributions to beneficiaries	06.07.05
TR 2005/13	Income tax: tax deductible gifts – what is a gift	20.07.05
TR 2005/14	Income tax: application of the Australia/New Zealand Double Tax Agreement to New Zealand Resident Trustees of New Zealand Foreign Trusts	27.07.05
TR 2005/15	Income tax: tax consequences of financial contracts for differences	31.08.05
TR 2005/16	Income tax: Pay As You Go – withholding from payments to employees	31.08.05
TR 2005/17	Income tax: goodwill: identification and tax cost setting for the purposes of Part 3-90 of the *Income Tax Assessment Act 1997*	07.09.05

Ruling	Title	Issue date
TR 2005/18	Income tax: foreign loss quarantining and foreign tax credit system – taxation of Australian resident individual members of Lloyd's	02.11.05
TR 2005/19	Income tax: scrip for scrip roll-over arrangements – application of Subdivision 124-M of the *Income Tax Assessment Act 1997* – Part IVA of the *Income Tax Assessment Act 1936*	02.11.05
TR 2005/20	Income tax: the interaction of deemed ownership under Division 240 of the *Income Tax Assessment Act 1997* with the 'holding' rules in Division 40	14.12.05
TR 2005/21	Income tax and fringe benefits tax: charities	21.12.05
TR 2005/22	Income tax: companies controlled by exempt entities	21.12.05
TR 2005/23	Income tax: listed investment companies	21.12.05
TR 2005/24	Income tax: deductibility of personal superannuation contributions	21.12.05

Taxation Rulings – notices of addenda

Ruling	Title	Issue date
TR 96/5	Income tax: take or pay contracts	02.03.05
TR 97/18	Income tax: capital gains: roll-over relief following reorganisation of the affairs of a unit trust or company – sections 160ZZPA, 160ZZPB, 160ZZPC and 160ZZPD	20.04.05
TR 2000/18	Income tax: effective life of depreciating assets	22.06.05
TR 98/22	Income tax: the taxation consequences for taxpayers entering into certain linked or split loan facilities **Please note: this notice applies to the Addendum to TR 98/22 which issued 11 August 2004**	19.10.05
TR 2000/18	Income tax: effective life of depreciating assets	21.12.05

Taxation Rulings – notices of withdrawal

Ruling	Title	Issue date
TR 2000/14	Income tax: Pay As You Go – withholding from payments to employees	23.02.05
TR 92/19	Income tax: exemption of income derived by bona fide prospectors	02.03.05
TR 2003/9	Income tax: deductibility of interest expenses incurred by trustees on borrowed funds used to pay distribution to beneficiaries	02.03.05
TR 98/13	Income tax: deductibility of year 2000 (millennium bug) expenses	09.03.05
TR 1999/12	Income tax: deductibility of expenses incurred in preparing for the commencement of the Goods and Services Tax (GST)	30.03.05
TR 1999/3	Income tax: the value for depreciation purposes for a subsequent purchase of a car subject to the section 42-80 luxury car limit	18.05.05
TR 96/25	Income tax: deductibility of personal superannuation contributions	25.05.05
TR 94/31	Income tax: foreign tax credit: taxation of Australian resident members of Lloyd's of London	02.11.05

Draft Taxation Determinations

Ruling	Title	Issue date
TD 2005/D1	Income tax: capital gains: if there is a change in the majority underlying interests in an asset owned by an entity, does the entity's ownership of the asset start from the change in majority underlying interests for the purpose of applying the tests in paragraphs 152-110(1)(b) and (c) of the *Income Tax Assessment Act 1997*?	12.01.05
TD 2005/D2	Income tax: does a taxpayer in a passive investment have day to day control over the operation of an agreement for the purposes of paragraph 82KZME(3)(b) of the *Income Tax Assessment Act 1936*?	16.03.05

Ruling	Title	Issue date
TD 2005/D3	Income tax: must an outgoing incurred by a supplier in deriving income from a taxable supply be apportioned when calculating the deduction allowable for the outgoing under section 8-1 of the *Income Tax Assessment Act 1997*, because some amount of the income relates to GST payable on a taxable supply, and is non-assessable non-exempt income?	16.06.05
TD 2005/D4	Income tax: does expenditure – which is a non-capital cost of ownership of a CGT asset – form part of the cost base of the asset, if it is a tax benefit in connection with a scheme to which the general anti-avoidance rules in Part IVA of the *Income Tax Assessment Act 1936* apply?	04.05.05
TD 2005/D5	Income tax: does section 23AG of the *Income Tax Assessment Act 1936* exempt foreign earnings derived by a member of the Australian Defence Force engaged in foreign service for a continuous period of at least 91 days as part of a United Nations peace-keeping operation?	04.05.05
TD 2005/D6	Income tax: consolidation: membership: are the eligible tier-1 companies of a foreign-owned group required to form a single multiple entry consolidated group which includes all those eligible tier-1 companies?	11.05.05
TD 2005/D7	Income tax: consolidation: membership: can an Australian resident company qualify as an eligible tier-1 company of a MEC group if a foreign resident entity is interposed between the Australian resident company and the top company of the group?	11.05.05
TD 2005/D8	Income tax: consolidation: membership: can an Australian resident subsidiary which qualifies as a transitional foreign-held subsidiary or a transitional foreign-held indirect subsidiary of a consolidatable or potential MEC group under the transitional rules in Division 701C of the *Income Tax (Transitional Provisions) Act 1997* remain outside the group when the group consolidates?	11.05.05

Ruling	Title	Issue date
TD 2005/D9	Income tax: consolidation: cost setting: do the assets of a transitional foreign-held subsidiary retain their existing tax values on formation of a consolidated or a multiple entry consolidated group?	11.05.05
TD 2005/D10	Income tax: consolidation: cost setting: if a consolidated or MEC group qualifies as a transitional group, can the head company choose to retain the existing tax values of the assets of all the subsidiary members of the group irrespective of whether or not they are transitional entities?	11.05.05
TD 2005/D11	Income tax: consolidation: cost setting: are the tax costs of assets of a subsidiary member of a consolidated or MEC group set if some of the subsidiary member's membership interests are directly held by entities outside the group?	11.05.05
TD 2005/D12	Income tax: consolidation: cost setting: are the tax costs of the assets of a transitional foreign-held *indirect* subsidiary which is not a chosen transitional entity set when the entity becomes a member of a consolidated or multiple entry consolidated group?	11.05.05
TD 2005/D13	Income tax: in applying the formula in subsection 707-325(3) of the *Income Tax (Transitional Provisions) Act 1997* to more than one real loss-maker in relation to the same value donor, does the amount that is represented by the first element of the formula, that is, the 'Value donor's modified market value at initial transfer time' remain unchanged?	08.06.05
TD 2005/D14	Income tax: consolidation: is there an ordering rule in respect of the choices made to add modified market value to different real loss-makers from the same value donor, under multiple applications of the formula in subsection 707-325(3) of the *Income Tax (Transitional Provisions) Act 1997*?	08.06.05

Ruling	Title	Issue date
TD 2005/D15	Income tax: consolidation: can the transferee make a choice under subsection 707-327(4) of the *Income Tax (Transitional Provisions) Act 1997* to treat part of a loss transferred, under Subdivision 707-A of the *Income Tax Assessment Act 1997*, from a value donor as being included in another bundle of losses?	08.06.05
TD 2005/D16	Income tax: consolidation: can the transferee make more than one choice, under subsection 707-327(4) of the *Income Tax (Transitional Provisions) Act 1997*, to treat a value donor's loss as being included in another bundle of losses?	08.06.05
TD 2005/D17	Income tax: is an employee's deduction for the decline in value of a depreciating asset used for a taxable purpose affected by section 51AH of the *Income Tax Assessment Act 1936*, if they are subsequently reimbursed an amount for the cost of the asset by their employer?	29.06.05
TD 2005/D18	Income tax: is a government rebate received by a rental property owner an assessable recoupment under subsection 20-20(3) of the *Income Tax Assessment Act 1997*, where the owner is not carrying on a property rental business and receives the rebate for the purchase of a depreciating asset (for example an energy saving appliance) for use in the rental property?	29.06.05
TD 2005/D19	Income tax: consolidation exit tax cost setting rules: where an accounting liability added at subsection 711-45(1) of the *Income Tax Assessment Act 1997* is modified by the operation of subsections 711-45(3) and (5), does the amount determined under subsection (5) override the adjustment made by subsection (3)?	22.06.05

Ruling	Title	Issue date
TD 2005/D20	Income tax: for the purposes of Division 974 of the *Income Tax Assessment Act 1997*, if the issuer of an interest bearing instrument can change the rate of interest that will become payable to any rate (including zero) that it chooses at its sole discretion, does the issuer have an 'effectively non-contingent obligation' to provide 'financial benefits' as interest payments from the time that a change in the interest rate could take effect?	20.07.05
TD 2005/D21	Income tax: consolidation: how is the tax cost of goodwill referred to in subsection 711-25(2) of the *Income Tax Assessment Act 1997* identified?	29.06.05
TD 2005/D22	Income tax: consolidation: what is the meaning of 'liability owed' in section 711-40 of the *Income Tax Assessment Act 1997*?	29.06.05
TD 2005/D23	Income tax: consolidation: what is the tax cost of an asset of a leaving entity that is only recognised upon the entity ceasing to be a subsidiary member of a consolidated group when the single entity rule ceases to apply?	29.06.05
TD 2005/D24	Income tax: consolidation: for the purposes of working out step 1 of a consolidated group's exit allocable cost amount in the leaving entity under section 711-25 of the *Income Tax Assessment Act 1997,* is the terminating value for a CGT asset determined under Subdivision 110-A for assets that have their tax cost set under subsection 701-10(4)?	20.07.05
TD 2005/D25	Income tax: consolidation: how is a consolidated group's allocable cost amount in a leaving entity worked out under section 711-20 of the *Income Tax Assessment Act* 1997 in respect of an asset that is treated as if it were a CGT asset under subsection 705-30(5)?	20.07.05
TD 2005/D26	Income tax: can a payment to a non-resident author for the use of his or her article be a royalty for the purposes of subsection 6(1) of the *Income Tax Assessment Act 1936*?	24.08.05

Ruling	Title	Issue date
TD 2005/D27	Income tax: consolidation: capital gains: do the core consolidation rules in Division 701 of the *Income Tax Assessment Act 1997* modify the effect of the CGT contract rules if an entity contracts to sell or buy a CGT asset and the contract settles after the entity becomes, or ceases to be, a member of a consolidated group?	17.08.05
TD 2005/D28	Income tax: what do the words 'can deduct' mean in the context of those provisions in Division 110 of the *Income Tax Assessment Act 1997* which reduce the cost base or reduced cost base of a CGT asset by amounts you 'have deducted or can deduct', and is there a fixed point in time when this must be determined?	28.09.05
TD 2005/D29	Income tax: consolidation: can the head company of a multiple entry consolidated group claim a deduction under section 8-1 of the *Income Tax Assessment Act 1997* for interest paid on funds borrowed from outside the group by it or a subsidiary member to buy shares in an existing eligible tier-1 company of the group?	10.08.05
TD 2005/D30	Income tax: consolidation: can the head company of a consolidated group claim a deduction under section 8-1 of the *Income Tax Assessment Act 1997* for interest paid on funds borrowed from outside the group by it or a subsidiary member to buy shares in another subsidiary member of the group?	10.08.05
TD 2005/D31	Income tax: consolidation: can the gross proceeds or profit on the disposal of membership interests in a subsidiary member of a consolidated group be income?	10.08.05
TD 2005/D32	Income tax: can an Australian incorporated subsidiary of a foreign group which records the results of its worldwide business in a foreign currency, choose to use that foreign currency as its 'applicable functional currency', where it prepares financial statements in Australian dollars for statutory reporting purposes?	17.08.05

Ruling	Title	Issue date
TD 2005/D33	Income tax: is the 'applicable functional currency' choice relevant for the purpose of applying the Fringe Benefits Tax, Goods and Services Tax, Superannuation Guarantee Charge and Pay As You Go withholding provisions?	17.08.05
TD 2005/D34	Income tax: if an 'attributable taxpayer' makes a choice under item 4 of the table in subsection 960-60(1) of Subdivision 960-D of the *Income Tax Assessment Act 1997*, to use the 'applicable functional currency', will this choice apply to its calculation of 'attribution surplus' under section 370 of Part X of the *Income Tax Assessment Act 1936*?	17.08.05
TD 2005/D35	Income tax: can the head company of a consolidated group make a choice to use the 'applicable functional currency' under section 960-60 of the *Income Tax Assessment Act 1997*, where it is an Australian resident required to prepare financial reports under section 292 of the *Corporations Act 2001*?	17.08.05
TD 2005/D36	Income tax: can a 'small proprietary company', not required to prepare reports under section 292 of the *Corporations Act 2001,* make a choice to use the 'applicable functional currency' under item 1 in the table in subsection 960-60(1) of the *Income Tax Assessment Act 1997*?	17.08.05
TD 2005/D37	Income tax: consolidation: membership: where a consolidatable group exists at the beginning of the day specified by the head company in its choice to consolidate, when does the consolidated group come into existence?	12.10.05
TD 2005/D38	Income tax: foreign exchange: when calculating the amount of any gain or loss on disposal of a traditional security denominated in a foreign currency should the amounts relevant to the calculation be translated (converted) into Australian dollars when each of the relevant events takes place?	12.10.05

Ruling	Title	Issue date
TD 2005/D39	Income tax: consolidation: membership: when does a MEC group come into existence where a valid choice to form a MEC group is made under section 719-50 of the *Income Tax Assessment Act 1997*?	12.10.05
TD 2005/D40	Income tax: consolidation: capital gains: may roll-over relief under Subdivision 126-B of the *Income Tax Assessment Act 1997* be available where two eligible tier-1 (ET-1) companies, without any wholly-owned subsidiaries, are restructured such that one of the ET-1 companies becomes a wholly-owned subsidiary of the other ET-1 company?	12.10.05
TD 2005/D41	Income tax: consolidation: capital gains: may roll-over relief under Subdivision 126-B of the *Income Tax Assessment Act 1997* be available where three or more eligible tier-1 (ET-1) companies, without any wholly-owned subsidiaries, are restructured such that one of the ET-1 companies becomes a wholly-owned subsidiary of one of the other ET-1 companies and a choice to form a MEC group is made for that same day?	12.10.05
TD 2005/D42	Income tax: consolidation: imputation: will the benchmark rule in section 203-25 of the *Income Tax Assessment Act 1997* apply in a franking period to the provisional head company of a multiple entry consolidated group if it is a 100% subsidiary of a foreign parent company that has more than one class of membership interest on issue?	12.10.05
TD 2005/D43	Income tax: consolidation: imputation: which entity in a multiple entry consolidated group is responsible for meeting obligations imposed by Part 3-6 (the imputation provisions) of the *Income Tax Assessment Act 1997* in relation to a frankable distribution made to members outside the group by an eligible tier-1 company in the group that is not the provisional head company?	12.10.05
TD 2005/D44	Income tax: can Division 711 of the *Income Tax Assessment Act 1997* apply upon an entity ceasing to be a subsidiary member of an acquired consolidated group where Subdivision 705-C of that Act operates?	12.10.05

Ruling	Title	Issue date
TD 2005/D45	Income tax: consolidation: losses: when a company that joins an existing multiple entry consolidated group is an eligible tier-1 company, do prior group losses of the head company of that group become subject to the loss utilisation rules in Subdivision 707-C of the *Income Tax Assessment Act 1997*?	12.10.05
TD 2005/D46	Income tax: consolidation: losses: can item 4 in the table in subsection 707-320(2) of the *Income Tax Assessment Act 1997* apply to reduce or maintain the available fractions of bundles of losses of the ongoing head company where an application event is covered by one of the exceptions in section 719-300?	19.10.05
TD 2005/D47	Income tax: consolidation: asset cost setting rules: where the cost and value of the reset cost base assets of a joining entity are so small or trifling that they are de minimis, can they be ignored when determining whether a CGT event L4 loss is available under section 104-515 of the *Income Tax Assessment Act 1997*?	19.10.05
TD 2005/D48	Income tax: capital gains: can money paid for the purposes of the first element of cost base in subsection 110-25(2) of the *Income Tax Assessment Act 1997* and reduced cost base under section 110-55 of the *Income Tax Assessment Act 1997* include the amount of a liability extinguished under the doctrine of set-off?	19.10.05
TD 2005/D49	Income tax: foreign currency gains and losses: where an amount of exempt income is paid directly into a foreign currency denominated bank account, will subsection 775-35(1) of the *Income Tax Assessment Act 1997* operate to disregard any forex realisation loss made on withdrawal of that amount?	19.10.05

Ruling	Title	Issue date
TD 2005/D50	Income tax: consolidation: cost setting: is a joining entity's entitlement to claim a deduction for (or to otherwise deal with) a tax loss an asset for the purposes of section 705-35 of the *Income Tax Assessment Act 1997* if: (a) the tax loss is the subject of a loss transfer agreement entered into after the joining entity became a member of the consolidated group; (b) the loss transfer takes effect prior to that time; and (c) the joining entity is not entitled to a subvention payment?	19.10.05
TD 2005/D51	Income tax: is disaster relief money received from charities, to which local, state or federal government or their agencies have made payments, assessable income of taxpayers carrying on a business?	09.11.05
TD 2005/D52	Income tax: for the purposes of Division 376 of the *Income Tax Assessment Act 1997*, does film production expenditure include insurance premiums payable under 'extra expense' policies?	09.11.05
TD 2005/D53	Income tax: to what extent are freight costs included in 'qualifying Australian production expenditure' within the meaning of section 376-40 of the *Income Tax Assessment Act 1997*?	09.11.05
TD 2005/D54	Income tax: consolidation: what is an excluded asset under subsection 705-35(2) of the *Income Tax Assessment Act 1997*?	14.12.05
TD 2005/D55	Income tax: capital gains tax: scrip for scrip roll-over: is the reference to a roll-over in paragraph 124-795(2)(a) of the *Income Tax Assessment Act 1997* only to a replacement asset roll-over listed in section 112-115 of the *Income Tax Assessment Act 1997* or a same asset roll-over listed in section 112-150 of the *Income Tax Assessment Act 1997*?	21.12.05
TD 2005/D56	Income tax: consolidation: when does an injection of capital, as described in paragraph 707-325(4)(a) of the *Income Tax Assessment Act 1997*, occur where money is received under a publicly listed share offer?	21.12.05

Draft Taxation Determinations – notices of errata

Ruling	Title	Issue date
TD 2005/D40	Income tax: consolidation: capital gains: may roll-over relief under Subdivision 126-B of the *Income Tax Assessment Act 1997* be available where two eligible tier-1 companies, without any wholly-owned subsidiaries, are restructured such that one of the eligible tier-1 companies becomes a wholly-owned subsidiary of the other eligible tier-1 company?	26.10.05
TD 2005/D41	Income tax: consolidation: capital gains: may roll-over relief under Subdivision 126-B of the *Income Tax Assessment Act 1997* be available where three or more eligible tier-1 companies, without any wholly-owned subsidiaries, are restructured such that one of the eligible tier-1 companies becomes a wholly-owned subsidiary of one of the other eligible tier-1 companies and a choice to form a MEC group is made for that same day?	26.10.05

Draft Taxation Determinations – notices of withdrawal

Ruling	Title	Issue date
TD 2004/D71	Income tax: consolidation: capital gains: which entity acquires a CGT asset, and when, if a contract to acquire the asset is entered into by an entity before it joins a consolidated group as a subsidiary member and the contract settles after joining?	17.08.05
TD 2004/D72	Income tax: consolidation: capital gains: to which entity does a CGT event happen, and when, if a contract to sell a CGT asset entered into by an entity before it joins a consolidated group as a subsidiary member settles after joining?	17.08.05
TD 2004/D73	Income tax: consolidation: capital gains: which entity acquires a CGT asset, and when, if a contract to acquire the asset is entered into by a subsidiary member of a consolidated group and the contract settles after the subsidiary has left the group?	17.08.05

Ruling	Title	Issue date
TD 2000/D5	Income tax: can a foreign national who enters Australia on a working holiday maker visa qualify for living-away-from-home allowance fringe benefits?	19.10.05

Taxation Determinations

Ruling	Title	Issue date
TD 2005/1	Income tax: what amount of deduction is available under section 40-25 of the *Income Tax Assessment Act 1997* for the decline in value of copyright in patient records in respect of arrangements similar to those described in Taxpayer Alert 2004/5?	12.01.05
TD 2005/2	Income tax: does a resident of a country with which Australia has a Tax Treaty, have a permanent establishment solely from the sale of trading stock through an internet website hosted by an Australian resident internet service provider?	09.03.05
TD 2005/3	Income tax: consolidation: will a choice to consolidate under Part 3-90 of the *Income Tax Assessment Act 1997* affect the method of income recognition of the consolidated group?	16.03.05
TD 2005/4	Income tax: section 8-1 of the *Income Tax Assessment Act 1997*: refinancing a capital protected loan facility: interest deductibility	30.03.05
TD 2005/5	Income tax: section 8-1 of the *Income Tax Assessment Act 1997*: capital protected loan facility with a reset feature: interest deductibility	30.03.05
TD 2005/6	Income tax: section 8-1 of the *Income Tax Assessment Act 1997*: capital protected loan facility with a trading feature: interest deductibility	30.03.05
TD 2005/7	Income tax: section 8-1 of the *Income Tax Assessment Act 1997*: capital protected loan facility with a call option writing feature: interest deductibility	30.03.05
TD 2005/8	Fringe benefits tax: What is the benchmark interest rate to be used for the fringe benefits tax year commencing on 1 April 2005?	30.03.05

Ruling	Title	Issue date
TD 2005/9	Fringe benefits tax: What are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the fringe benefits tax year commencing on 1 April 2005?	30.03.05
TD 2005/10	Fringe benefits tax: For the purposes of section 28 of the *Fringe Benefits Tax Assessment Act 1986 w*hat are the indexation factors for valuing non-remote housing for the fringe benefits tax year commencing on 1 April 2005?	30.03.05
TD 2005/11	Fringe benefits tax: For the purposes of section 135C of the *Fringe Benefits Tax Assessment Act 1986*, what is the exemption threshold for the fringe benefits tax year commencing on 1 April 2005?	30.03.05
TD 2005/12	Fringe benefits tax: For the purposes of Division 7 of the *Fringe Benefits Tax Assessment Act 1986*, what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees for the fringe benefits tax year commencing on 1 April 2005?	30.03.05
TD 2005/13	Income tax: capital gains: if there is a change in the majority underlying interests in an asset owned by an entity, does the entity's ownership of the asset start from the change in majority underlying interests for the purpose of applying the tests in paragraphs 152-110(1)(b) and (c) of the *Income Tax Assessment Act 1997*?	04.05.05
TD 2005/14	Income tax: does subsection 23AG(2) of the *Income Tax Assessment Act 1936* apply where foreign earnings are exempt from tax in a foreign country for one or more of the reasons listed in that subsection and there is no additional reason for exempting that income?	11.05.05
TD 2005/15	Income tax: does subsection 23AG(2) of the *Income Tax Assessment Act 1936* apply where foreign earnings are exempt from tax in the foreign country for a reason listed in that subsection as well as a reason not listed?	11.05.05

Ruling	Title	Issue date
TD 2005/16	Income tax: does paragraph 251L(1)(b) of the *Income Tax Assessment Act 1936* prevent persons other than registered tax agents from giving advice about a taxation law for a fee?	18.05.05
TD 2005/17	Income tax: consolidation: life insurance: do sections 705-75 and 705-80 of the *Income Tax Assessment Act 1997* apply to a policy liability that has been valued under section 713-520 for the purposes of working out step 2 of the allocable cost amount, for a joining entity that is a life insurance company?	18.05.05
TD 2005/18	Fringe benefits tax: for the purposes of section 39A of the *Fringe Benefits Tax Assessment Act 1986* what is the car parking threshold for the fringe benefits tax year commencing on 1 April 2005?	18.05.05
TD 2005/19	Income tax: consolidation: does the phrase 'could be recognised in the joining entity's statement of financial position' in subsection 705-90(2) of *Income Tax Assessment Act 1997* refer to the application of accounting policies consistent with the established accounting framework in preparing an entity's notional statement of financial position as at the joining time?	18.05.05
TD 2005/20	Income tax: capital gains: what is the improvement threshold for the 2005-06 income year under section 108-85 of the *Income Tax Assessment Act 1997*?	25.05.05
TD 2005/21	Income tax: what are the thresholds and limits for superannuation amounts in 2005-2006?	08.06.05
TD 2005/22	Income tax: consolidation: is Australian currency, where it is taken to be foreign currency under section 960-80 of the *Income Tax Assessment Act 1997* for the purposes of the functional currency provisions, treated as a retained cost base asset under the consolidation regime?	08.06.05

Ruling	Title	Issue date
TD 2005/23	Income tax: consolidation: can the head company of a consolidated group satisfy subsection 25-35(1) of the *Income Tax Assessment Act 1997* in relation to a debt that is written off as bad by a subsidiary member, where the debt is in respect of money lent by the subsidiary in the ordinary course of its business of lending money before it became a member of the consolidated group?	15.06.05
TD 2005/24	Income tax: consolidation: is an adjustment under section 705-160 of the *Income Tax Assessment Act 1997* required where the relevant membership interests are in a chosen transitional entity with losses	15.06.05
TD 2005/25	Income tax: consolidation: if a transitional group has a non-chosen subsidiary in which all membership interests of the head company are held indirectly through a chosen transitional entity, and the non-chosen subsidiary has accrued profits, can an adjustment arise under section 705-160 of the *Income Tax Assessment Act 1997* when working out the head company adjusted allocable amount under section 701-20 of the *Income Tax (Transitional Provisions) Act 1997* for another non-chosen subsidiary?	15.06.05
TD 2005/26	Income tax: does a taxpayer in a passive investment have day to day control over the operation of an agreement for the purposes of paragraph 82KZME(3)(b) of the *Income Tax Assessment Act 1936*?	15.06.05
TD 2005/27	Income tax: consolidation: is a unit in a cash management trust a retained cost base asset?	22.06.05
TD 2005/28	Income tax: is the income of a property syndicate taxable as net income of a trust estate under Division 6 of Part III of the *Income Tax Assessment Act 1936* where the syndicate is a registered managed investment scheme under the *Corporations Act 2001* and the responsible entity holds the income producing property of the syndicate for scheme members as scheme property?	29.06.05

Ruling	Title	Issue date
TD 2005/29	Income tax: will Part IVA of the *Income Tax Assessment Act 1936* always apply if a taxpayer who carries on a business (including a personal services business) pays superannuation contributions that do not exceed the age-based limits but are considerably in excess of the value of the services provided by the employee?	28.09.05
TD 2005/30	Income tax: what is the car limit to be used for the 2005-2006 financial year?	29.06.05
TD 2005/31	Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2005 for the purposes of Division 7A of Part III of the *Income Tax Assessment Act 1936* and how is it used?	29.06.05
TD 2005/32	Income tax: what are the reasonable travel and meal allowance expense amounts for 2005-06?	29.06.05
TD 2005/33	Income tax: does expenditure – which is a non-capital cost of ownership of a CGT asset – form part of the cost base of the asset, if it is a tax benefit in connection with a scheme to which the general anti-avoidance rules in Part IVA of the *Income Tax Assessment Act 1936* apply?	03.08.05
TD 2005/34	Income tax: what are the results for income tax purposes of entering into a profit washing arrangement as described in Taxpayer Alert TA 2005/1?	17.08.05
TD 2005/35	Income tax: must an outgoing incurred by a supplier in deriving income from a taxable supply be apportioned when calculating the deduction allowable for the outgoing under section 8-1 of the *Income Tax Assessment Act 1997*, because some amount of the income relates to GST payable on a taxable supply, and is non-assessable non-exempt income?	28.09.05
TD 2005/36	Income tax: value of goods taken from stock for private use for the 2005-2006 income year	05.10.05

Ruling	Title	Issue date
TD 2005/37	Income tax: does section 23AG of the *Income Tax Assessment Act 1936* exempt foreign earnings derived by a member of the Australian Defence Force engaged in foreign service for a continuous period of at least 91 days as part of certain United Nations operations?	12.10.05
TD 2005/38	Income tax: consolidation: membership: are the eligible tier-1 companies of a foreign-owned group required to form a single MEC group which includes all those eligible tier-1 companies?	19.10.05
TD 2005/39	Income tax: consolidation: membership: can an Australian resident company qualify as an eligible tier-1 company of a MEC group if a foreign resident entity is interposed between the Australian resident company and the top company of the group?	19.10.05
TD 2005/40	Income tax: consolidation: membership: if an Australian resident entity satisfies all the conditions for being a member of a consolidatable or potential MEC group including, where appropriate, either section 701C-10 or section 701C-15 of the *Income Tax (Transitional Provisions) Act 1997*, can that entity remain outside the group when the group consolidates?	19.10.05
TD 2005/41	Income tax: consolidation: cost setting: do the assets of a transitional foreign-held subsidiary retain their existing tax values on formation of a consolidated or a MEC group?	19.10.05
TD 2005/42	Income tax: consolidation: cost setting: if a consolidated or MEC group qualifies as a transitional group, can the head company choose to retain the existing tax values of the assets of all the subsidiary members of the group irrespective of whether or not they are transitional entities?	19.10.05
TD 2005/43	Income tax: consolidation: cost setting: are the tax costs of assets of a subsidiary member of a consolidated or MEC group set if some of the subsidiary member's membership interests are directly held by entities outside the group?	19.10.05

Ruling	Title	Issue date
TD 2005/44	Income tax: consolidation: cost setting: are the tax costs of the assets of a transitional foreign-held *indirect* subsidiary which is not a chosen transitional entity set when the entity becomes a member of a consolidated or MEC group?	19.10.05
TD 2005/45	Income tax: consolidation: what is the meaning of 'liability owed' in section 711-40 of the *Income Tax Assessment Act 1997*?	26.10.05
TD 2005/46	Income tax: consolidation: what is the tax cost of an asset of a leaving entity that is only recognised upon the entity ceasing to be a subsidiary member of a consolidated group when the single entity rule ceases to apply?	26.10.05
TD 2005/46	Income tax: what do the words 'can deduct' mean in the context of those provisions in Division 110 of the *Income Tax Assessment Act 1997* which reduce the cost base or reduced cost base of a CGT asset by amounts you 'have deducted or can deduct', and is there a fixed point in time when this must be determined?	23.11.05
TD 2005/47	Income tax: what do the words 'can deduct' mean in the context of those provisions in Division 110 of the *Income Tax Assessment Act 1997* which reduce the cost base or reduced cost base of a CGT asset by amounts you 'have deducted or can deduct', and is there a fixed point in time when this must be determined?	23.11.05
TD 2005/48	Income tax: consolidation: in applying the formula in subsection 707-325(3) of the *Income Tax (Transitional Provisions) Act 1997* to more than one real loss-maker in relation to the same value donor, does the amount of the 'value donor's modified market value at initial transfer time' remain unchanged?	30.11.05
TD 2005/49	Income tax: consolidation: can donations of modified market value to different real loss-makers from the same value donor, under multiple applications of the formula in subsection 707-325(3) of the *Income Tax (Transitional Provisions) Act 1997,* be ordered?	30.11.05

Ruling	Title	Issue date
TD 2005/50	Income tax: consolidation: can the transferee make a choice under subsection 707-327(4) of the *Income Tax (Transitional Provisions) Act 1997* to treat part of a loss transferred, under Subdivision 707-A of the *Income Tax Assessment Act 1997*, from a value donor as being included in another bundle of losses?	30.11.05
TD 2005/51	Income tax: consolidation: can the transferee make more than one choice, under subsection 707-327(4) of the *Income Tax (Transitional Provisions) Act 1997*, to treat a value donor's loss as being included in another bundle of losses?	30.11.05
TD 2005/52	Income tax: capital gains: can money paid for the purposes of the first element of the cost base in subsection 110-25(2) of the *Income Tax Assessment Act 1997* and the reduced cost base under section 110-55 of the *Income Tax Assessment Act 1997* include the amount of a liability extinguished under the doctrine of set-off?	21.12.05
TD 2005/53	Income tax: consolidation: exit tax cost setting rules: where an accounting liability added at subsection 711-45(1) of the *Income Tax Assessment Act 1997* is modified by the operation of subsections 711-45(3) and (5), does the amount determined under subsection 711-45(5) override the adjustment made by subsection 711-45(3)?	21.12.05
TD 2005/54	Income tax: consolidation: asset cost setting rules: where the cost and value of the reset cost base assets of a joining entity are so small or trifling that they are de minimis, can they be ignored when determining whether a CGT event L4 loss is available under section 104-515 of the *Income Tax Assessment Act 1997*?	21.12.05

Taxation Determinations – notice of addendum

Ruling	Title	Issue date
TD 94/25	Fringe benefits tax: where an employer provides entertainment to both employees and non-employees, what is an acceptable method of determining the portion applicable to the employees for the purposes of the *Fringe Benefits Tax Assessment Act 1986*?	01.06.05

Taxation Determinations – notices of withdrawal

Ruling	Title	Issue date
TD 2000/4	Income tax: capital gains: if a genuine prospector sells shares received as proceeds from the sale of rights to mine: • is any ordinary income derived from the sale of the shares exempt under section 330-60 of the *Income Tax Assessment Act 1997*; or • is any capital gain (or capital loss) made on the sale of the shares disregarded under section 118-45?	02.03.05
TD 93/27	Income tax: can balancing adjustments arising from disposals through intragroup transfers of depreciable assets in a group restructure of wholly owned companies be rolled over?	23.03.05
TD 2000/18	Income tax: what are the consequences of using a GST Direct Assistance Certificate to pay for plant or deductible expenditure?	23.03.05
TD 92/199	Fringe benefits tax: when should an employer obtain declarations and make elections if a fringe benefits tax return is not required to be lodged?	01.06.05
TD 93/229	Income tax and fringe benefits tax: can a re-imbursement within the meaning of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) fall within the definition of 'salary or wages' in subsection 221A(1) of the *Income Tax Assessment Act 1936* (ITAA)?	01.06.05
TD 94/98	Fringe benefits tax: in what circumstances will an employer be liable to fringe benefits tax (FBT) for benefits provided to volunteer workers?	01.06.05

Ruling	Title	Issue date
TD 96/34	Fringe benefits tax: where an employer purchases a car free of sales tax, or leases a car which has been purchased by the lessor free of sales tax, how is the sales tax amount determined for the purposes of the statutory formula method of calculating car fringe benefits tax?	01.06.05
TD 93/38	Income tax: capital gains: does section 160X of the *Income Tax Assessment Act 1936* apply to assets acquired by a legal personal representative which were not owned by the deceased at the date of death?	22.06.05
TD 93/145	Income tax: is an employee entitled to a deduction for depreciation in relation to an item of plant used for income producing activities when he or she is subsequently reimbursed for the cost of the item?	29.06.05
TD 92/110	Income tax: is the cost of attending a fundraising function tax deductible as a gift?	20.07.05
TD 93/57	Income tax: are compulsory school enrolment fees deductible under paragraph 78(1)(a)(xv) of the *Income Tax Assessment Act 1936* if paid or transferred to a school building fund?	20.07.05
TD 93/139	Income tax: is a payment of money to an eligible 'umbrella' organisation under a 'preferred donation arrangement' a tax deductible gift if the donor taxpayer or an associate obtains a collateral benefit?	20.07.05
TD 93/185	Income tax: is expenditure incurred by a taxpayer in the course of undertaking unpaid work for a charitable organisation deductible?	20.07.05
TD 93/56	Income tax: substantiation: car expenses: can the '12% of cost method' under subsection 82KW(3) be used if a car has been obtained by inheritance, gift or prize at no actual cost?	17.08.05
TD 93/35	Income tax: capital gains: what are the CGT consequences where an asset, which was acquired by a legal personal representative (LPR) after the death of the deceased, passes to a remainderman on the death of a life tenant?	28.09.05

Ruling	Title	Issue date
TD 92/170	Income tax: are Household Support payments made under the States and Northern Territory Grants (Rural Adjustment) Act 1988, assessable income under subsection 25(1) or paragraph 26(g) of the *Income Tax Assessment Act 1936* (ITAA)?	07.12.05
TD 98/28	Income tax: are grants received by small business from the Commonwealth Government Gas Emergency Assistance Fund assessable income?	07.12.05

Class Rulings

4. During the 2005 calendar year the Commissioner of Taxation issued:

Class Rulings

Ruling	Title	Issue date
CR 2005/1	Income tax: Approved Early Retirement Scheme – Effem Foods Pty Ltd	12.01.05
CR 2005/2	Income tax: Warrnambool Cheese and Butter Factory Holdings Company LTD – Heritage Participation Shares	19.01.05
CR 2005/3	Income tax: return of capital: STW Communications Group Limited	19.01.05
CR 2005/4	Income tax: assessable income: football umpires: Southern Umpires Association Inc. receipts	28.01.05
CR 2005/5	Income tax: Approved Early Retirement Scheme – Shell Refining (Australia) Pty Ltd	09.02.05
CR 2005/6	Income tax: off-market share buy-back: Ansell Limited	09.02.05
CR 2005/7	Income tax: Telstra Corporation Limited Off-Market Share Buy-back 2004: Telstra Employee Share Scheme Participants	16.02.05
CR 2005/8	Income tax: Return of capital – Strike Oil NL	23.02.05

Ruling	Title	Issue date
CR 2005/9	Income tax: research and development: membership funding for the Australian Coal Association Research Program	09.03.05
CR 2005/10	Income tax: scrip for scrip roll-over: proposed takeover of National Foods Ltd by Fonterra Co-operative Group Ltd	09.03.05
CR 2005/11	Income tax: scrip for scrip roll-over: exchange of ordinary shares and options in Metcash Trading Limited for ordinary shares and options in The Newco Project X Limited	16.03.05
CR 2005/12	Income tax: Aventis SA 'Aventis Shares' and 'Aventis Performance' Group Savings Plans for employees – Sanofi-Synthelabo Tender Offer for Aventis SA shares	16.03.05
CR 2005/13	Income tax: return of capital: WMC Resources Limited	16.03.05
CR 2005/14	Income tax: off-market share buy-back: Tower Limited	30.03.05
CR 2005/15	Income tax: Colonial Mutual Life Assurance Society Limited – Income Care Policy with Cash Back Option and TTD/TPD Option	30.03.05
CR 2005/16	Income tax: capital gains: demerger of NGM Resources Limited by Aviva Corporation Limited	6.04.05
CR 2005/17	Income tax: assessable income: Worker Assistance Program to assist recipients to commence a business – Western Australian Timber Industry Assistance Program	6.04.05
CR 2005/18	Income tax: assessable income: Worker Assistance Program to assist business development for recipients with an existing business – Western Australian Timber Industry Assistance Program	6.04.05
CR 2005/19	Income tax: assessable income: indoor soccer referees: Salvo's United Football Club receipts	13.04.05
CR 2005/20	Income tax: Westpac Banking Corporation Employee (Share) Performance Plan	13.04.05

Ruling	Title	Issue date
CR 2005/21	Income tax: Westpac Banking Corporation Employee (Deferral) Share Plan	13.04.05
CR 2005/22	Income tax: Westpac Banking Corporation Employee (Exempt) Share Plan	13.04.05
CR 2005/23	Income tax: return of capital: The Australian Gas Light Company	20.04.05
CR 2005/24	Income tax: return of share capital: Kemp & Denning Limited	20.04.05
CR 2005/25	Income tax: assessable income: members of the Australian Federal Police – International Deployment Group deployed to the Solomon Islands under the Instrument of Determination dated 10 December 2004	20.04.05
CR 2005/26	Income tax: 100% payment private practice arrangements of full-time medical practitioners of a Victorian Health Service	27.04.05
CR 2005/27	Income tax: eligible termination payment: the Western Australian Egg Marketing Board – transfer of employment	27.04.05
CR 2005/28	Income tax: AMP Limited: proposed capital return	04.05.05
CR 2005/29	Income tax: off-market share buy-back: Central Equity Ltd	11.05.05
CR 2005/30	Income tax: scrip for scrip roll-over: proposed takeover of Foodland Associated Limited by Metcash Trading Limited	11.05.05
CR 2005/30	Income tax: scrip for scrip roll-over: proposed takeover of Foodland Associated Limited by Metcash Trading Limited	17.06.05
CR 2005/31	Income tax: off-market share buy-back: Seek Limited	11.05.05
CR 2005/32	Income tax: capital gains: Subordinated Adjustable Income Non-refundable Tier 1 Securities: St. George Bank Limited	11.05.05
CR 2005/33	Income tax: capital gains tax: variation of share rights: Singleton Equity Housing Limited	18.05.05
CR 2005/34	Income tax: Approved Early Retirement Scheme – Department of Justice – Corrections Victoria	18.05.05

Ruling	Title	Issue date
CR 2005/35	Income tax: Approved Early Retirement Scheme – The South Australian Forestry Corporation (ForestrySA)	18.05.05
CR 2005/36	Income tax: Agere Systems Inc. 2001 Employee Stock Purchase Plan	18.05.05
CR 2005/37	Income tax: trust restructure and transfer of assets – Estate of the Late George Adams/Tattersall's Limited	18.05.05
CR 2005/38	Income tax: off-market share buy-back: Corporate Express (Australia) Limited	25.05.05
CR 2005/39	Income tax: Promina Group Limited – proposed capital reduction	25.05.05
CR 2005/40	Income tax: off-market share buy-back: BlueScope Steel Limited	25.05.05
CR 2005/41	Income tax: Approved Early Retirement Scheme – Hella Australia Pty Ltd	25.05.05
CR 2005/42	Income tax: Eligible Termination Payments – Industry Restructure Payment and Industry Restructure (Voluntary Departure) Payment under the Victorian Forestry Worker Assistance Program	01.06.05
CR 2005/43	Income tax: assessable income: football umpires: North Eastern Football League Inc. receipts	01.06.05
CR 2005/44	Income tax: assessable income: sporting officials: Howzat Newcastle Indoor Sporting Centre receipts	08.06.05
CR 2005/45	Income tax: capital reduction: CSR	08.06.05
CR 2005/46	Income tax: scrip for scrip roll-over: acquisition of Tab Limited shares by Tabcorp Investments No. 4 Pty Ltd	15.06.05
CR 2005/47	Income tax: capital gains: demerger of Novacoat Holdings Limited by Virtualplus Holdings Limited	22.06.05
CR 2005/48	Income tax: share buy-back: Coles Myer Ltd	22.06.05
CR 2005/49	Income tax: capital gains: scrip for scrip roll-over: exchange of units in the Macquarie Airports Sophisticated Investor Trust for units in the Macquarie Airports Trust (1)	22.06.05

Ruling	Title	Issue date
CR 2005/50	Income tax: capital gains: scrip for scrip roll-over: exchange of units in the Macquarie Airports Sophisticated Investor Trust No. 2 for units in the Macquarie Airports Trust (1)	22.06.05
CR 2005/51	Income tax: return of capital: Aristocrat Leisure Limited	22.06.05
CR 2005/52	Income tax: assessable income: basketball referees: Townsville Basketball Inc. receipts	29.06.05
CR 2005/53	Income tax: assessable income: Department of Finance and Administration and Department of the Treasury employees deployed to Nauru	29.06.05
CR 2005/54	Income tax: assessable income: Australian Federal Police employees – International Deployment Group deployed to Nauru as Assisting Australian Police	29.06.05
CR 2005/55	Income tax: share buy-back: Rio Tinto Limited	29.06.05
CR 2005/56	Income tax: Promina Group Limited – Employee Share Purchase Plan (Deferral 2003)	29.06.05
CR 2005/57	Income tax: Promina Group Limited – Employee Share Purchase Plan (Exemption 2003)	29.06.05
CR 2005/58	Income tax: Promina Group Limited – Senior Management Performance Share Plan	29.06.05
CR 2005/59	Income tax: Endeavour Asia Awards	29.06.05
CR 2005/60	Income tax: Endeavour Europe Awards	29.06.05
CR 2005/61	Income tax: CGT event K6: Tattersall's Group Restructure: Beneficiaries of the Estate of the Late George Adams	29.06.05
CR 2005/62	Income tax: assessability of income: Australian Public Service employees deployed to the Solomon Islands	13.07.05
CR 2005/63	Income tax: scrip for scrip roll-over: merger of James Fielding Group and Mirvac Group	29.06.05

Ruling	Title	Issue date
CR 2005/64	Income tax: return of capital: Endeavour HealthCare Ltd	13.07.05
CR 2005/65	Income tax: scrip for scrip roll-over: merger of CI Resources Limited and Phosphate Resources Limited	13.07.05
CR 2005/66	Income tax: HHG PLC: return of capital	13.07.05
CR 2005/67	Income tax: Approved Early Retirement Scheme – Alcoa of Australia Ltd	24.08.05
CR 2005/68	Income tax: conversion by Ricegrowers' Co-operative Limited to a company registered under the *Corporations Act 2001* and subsequent issue of additional shares	31.08.05
CR 2005/69	Income tax: Trafalgar Opportunity Fund No. 4 – Trafalgar Corporate Group merger stapling arrangement	07.09.05
CR 2005/70	Income tax: Trafalgar Platinum Fund No. 12 – Trafalgar Corporate Group merger stapling arrangement	07.09.05
CR 2005/71	Income tax: Keycorp Limited – proposed return of capital	07.09.05
CR 2005/72	Income tax: cancellation of shares in The News Corporation Limited – consequences for shareholders who do not or cannot choose scrip for scrip rollover	07.09.05
CR 2005/73	Income tax: capital distribution of Centro Retail Securities by Centro Property Trust	14.09.05
CR 2005/74	Income tax: capital gains: demerger of Progressive Enterprises Holdings Limited by Foodland Associated Limited	21.09.05
CR 2005/75	Income tax: scrip for scrip roll-over: proposed acquisition of Foodland Associated Limited by Metcash Limited	21.09.05
CR 2005/76	Income tax: scrip for scrip roll-over: proposed acquisition of Progressive Enterprises Holdings Limited by Woolworths Limited	21.09.05
CR 2005/77	Income tax: Approved Early Retirement Scheme – Queensland Department of Child Safety	21.09.05

Ruling	Title	Issue date
CR 2005/78	Income tax: AEP Financial Services Holdings Pty Limited offer to acquire shares in Baycorp Advantage Limited: return of capital	05.10.05
CR 2005/79	Income tax: capital gains: statutory licence rollover: water rights under the *Water Management Act 2000* (NSW)	05.10.05
CR 2005/80	Income tax: Approved Early Retirement Scheme: Effem Foods Pty Ltd	05.10.05
CR 2005/81	Income tax: exchange of shares in Sigma Company Limited for shares in Arrow Pharmaceuticals Limited	12.10.05
CR 2005/82	Fringe benefits tax: employer clients of Remunerator (Aust) Pty Ltd that make use of a credit card facility	12.10.05
CR 2005/83	Income tax: demerger of Mayne Pharma Limited by Mayne Group Limited	12.10.05
CR 2005/84	Income tax: Approved Early Retirement Scheme – Department of Justice – Corrections Victoria	19.10.05
CR 2005/85	Income tax: Hewlett Packard Company 2000 Employee Stock Purchase Plan	19.10.05
CR 2005/86	Income tax: Baycorp Advantage Limited: return of capital and on-market share buy-back	26.10.05
CR 2005/87	Income tax: off-market share buy-back: Central Equity Limited	26.10.05
CR 2005/88	Income tax: Murdoch University Scholarship for Industry Honours and/or Postgraduate Diploma Programs	26.10.05
CR 2005/89	Fringe benefits tax: employer clients of Remunerator (Aust) Pty Ltd that make use of a Salary Packaging Dining Card facility	26.10.05
CR 2005/90	Income tax: National Australia Bank Limited – Staff Share Allocation Plan (2005 Australian Mid-Year employee share offer)	26.10.05
CR 2005/91	Income tax: capital reduction: Goldman Sachs JBWere Group Holdings Pty Ltd	02.11.05
CR 2005/92	Income tax: Approved Early Retirement Scheme – City West Water Limited	02.11.05

Ruling	Title	Issue date
CR 2005/93	Income tax: dividend payment: StateWest Credit Society Limited	02.11.05
CR 2005/94	Income tax: share buy-back: Canning Energy Limited	09.11.05
CR 2005/95	Income tax: return of share capital by Credit Union Services Corporation (Australia) Limited	16.11.05
CR 2005/96	Income tax: return of capital: New Hope Corporation Limited	16.11.05
CR 2005/97	Income tax: Qantas Deferred Share Plan – Senior Manager Long Term Incentive Rules	16.11.05
CR 2005/98	Income tax: Qantas Deferred Share Plan – 2002 Performance Bonus Plan Rules	16.11.05
CR 2005/99	Income tax: Qantas Deferred Share Plan – 2003/04 Performance Rights Plan Rules	16.11.05
CR 2005/100	Income tax: Qantas Deferred Share Plan – 2004 Performance Share Plan Rules	16.11.05
CR 2005/101	Income tax: assessable income: football umpires: Albury Umpires League Inc. receipts	16.11.05
CR 2005/102	Income tax: scrip for scrip roll-over: exchange of shares in The Hills Motorway Limited for shares in Transurban Holdings Limited and exchange of units in Hills Motorway Trust for units in Transurban Holding Trust	16.11.05
CR 2005/103	Fringe benefits tax and income tax: payments by employer members of IPT Co Ltd for income protection and trauma insurance policies	23.11.05
CR 2005/104	Income tax: Hewlett-Packard Company Amended 2000 Employee Stock Purchase Plan	23.11.05
CR 2005/105	Income tax: Approved Early Retirement Scheme – Queensland Department of Corrective Services	30.11.05

Ruling	Title	Issue date
CR 2005/106	Income tax: treatment of payments received under the Great Barrier Reef Marine Park Structural Adjustment Package 2004: • Business Exit (licence buy out) Assistance; and • Business Advice Assistance	07.12.05
CR 2005/107	Income tax: treatment of payments received under the Great Barrier Reef Marine Park Structural Adjustment Package 2004: • Business Exit (fishery related business) Assistance; and • Business Advice Assistance	07.12.05
CR 2005/108	Income tax: treatment of payments received under the Great Barrier Reef Marine Park Structural Adjustment Package 2004: • Full Business Restructure Assistance; • Simplified Business Restructure Assistance; and • Business Advice Assistance	07.12.05
CR 2005/109	Income tax: treatment of payments under the Great Barrier Reef Marine Park Structural Adjustment Package 2004: • Employee Assistance	07.12.05
CR 2005/110	Income tax: Approved Early Retirement Scheme – Australian National University	07.12.05
CR 2005/111	Income tax: Approved Early Retirement Scheme – Backwell IXL Pty Ltd	07.12.05
CR 2005/112	Income tax: tax treatment of payments to members of the Australian Construction Industry Redundancy Trust	14.12.05
CR 2005/113	Income tax: redundancy payments – Newmont Yandal Operations Pty Ltd – Employees of Wiluna Gold Mine	14.12.05
CR 2005/114	Income tax: Permanent Investment Management Ltd as Trustee for DCA Funding Trust – Hybrid Equity-Linked Trust-issued High-Yield Securities	21.12.05

Ruling	Title	Issue date
CR 2005/115	Income tax: capital gains tax: demerger by Minotaur Resources Limited of Minotaur Exploration Limited and merger of Minotaur Resources Limited with Oxiana Limited	21.12.05
CR 2005/116	Income tax: deductibility of employer contributions to the Australian Construction Industry Redundancy Trust	21.12.05

Class Rulings – notices of addenda

Ruling	Title	Issue date
CR 2003/61	Income tax: Assessability of income: Australian Federal Police (AFP) and Australian Protective Service (APS) employees deployed to the Solomon Islands	12.01.05
CR 2003/83	Income tax: exempt foreign employment income: Papua New Guinea Health Services Support Program (PNG HSSP) employees based in Papua New Guinea and administered by the Australian Agency for International Development (AusAID)	09.03.05
CR 2004/40	Income tax: deductibility of employer contributions to the National Entitlement Security Trust	20.04.05
CR 2004/139	Income tax: Endeavour Australia – Asia Postgraduate Student Awards	29.06.05
CR 2004/140	Income tax: Endeavour Australia – Europe Postgraduate Student Awards	29.06.05
CR 2004/96	Income tax: Lend Lease Corporation Limited: Employee Share Scheme: Cessation Time	21.09.05
CR 2005/14	Income tax: off-market share buy-back: Tower Limited	05.10.05

Class Rulings – notices of withdrawal

Ruling	Title	Issue date
CR 2005/30	Income tax: scrip for scrip roll-over: proposed takeover of Foodland Associated Limited by Metcash Trading Limited	16.06.05
CR 2005/13	Income tax: return of capital: WMC Resources Limited	29.06.05
CR 2005/42	Income tax: Eligible Termination Payments – Industry Restructure Payment and Industry Restructure (Voluntary Departure) Payment under the Victorian Forestry Worker Assistance Program	03.08.05
CR 2005/10	Income tax: scrip for scrip roll-over: proposed takeover of National Foods Ltd by Fonterra Co-operative Group Ltd	12.10.05

Product Rulings

5. During the 2005 calendar year the Commissioner of Taxation issued:

Product Rulings

Ruling	Title	Issue date
PR 2005/1	Income tax: Rewards Group Teak Project 4 – 2005 Growers	12.01.05
PR 2005/2	Income tax: Rewards Group Teak Project 4 – 2006 Growers	12.01.05
PR 2005/3	Income tax: TFS Sandalwood Project 2005 (Pre 30 June Growers)	28.01.05
PR 2005/4	Income tax: TFS Sandalwood Project 2005 (Post 30 June Growers)	28.01.05
PR 2005/5	Income tax: AFM 2005 Softwood Project – Pre 1 July 2005 Growers	02.02.05
PR 2005/6	Income tax: AFM 2005 Softwood Project – Post 30 June 2005 Growers	02.02.05
PR 2005/7	Income tax: Barossa Vines Project 2004/2005 – Applicant Group 1	02.02.05
PR 2005/8	Income tax: Barossa Vines Project 2004/2005 – Applicant Group 2	02.02.05

Ruling	Title	Issue date
PR 2005/9	Income tax: Great Southern Organic Olives 2005 Project	02.02.05
PR 2005/10	Income tax: Gunns Plantations Woodlot Project 2005 '2005 Growers'	09.02.05
PR 2005/11	Income tax: Gunns Plantations Woodlot Project 2005 '2006 Growers'	09.02.05
PR 2005/12	Income tax: WA Blue Gum Project 2005	16.02.05
PR 2005/13	Income tax: FEA Plantations Project 2005 – 2005 Growers	16.02.05
PR 2005/14	Income tax: FEA Plantations Project 2005 – 2006 Growers	16.02.05
PR 2005/15	Income tax: 2005 Timbercorp Almond Project – Early Growers (to 15 June 2005)	16.02.05
PR 2005/16	Income tax: 2005 Timbercorp Almond Project – Post 30 June Growers (to 15 June 2006)	16.02.05
PR 2005/17	Income tax: Environinvest Beef Cattle Project 2005 – 2005 Graziers (to 15 June 2005)	16.02.05
PR 2005/18	Income tax: Environinvest Beef Cattle Project 2005 – 2006 Graziers (from 1 July 2005)	16.02.05
PR 2005/19	Income tax: Sylvatech Tropical Timbers 2005 – 2005 Growers	16.02.05
PR 2005/20	Income tax: Sylvatech Tropical Timbers 2005 – 2006 Growers	16.02.05
PR 2005/21	Income tax: Rewards Group Sandalwood Project 5 – 2005 Growers	23.02.05
PR 2005/22	Income tax: Rewards Group Sandalwood Project 5 – 2006 Growers	23.02.05
PR 2005/23	Income tax: BioForest Wholesale Project No 2 – 2005 Growers	02.03.05
PR 2005/24	Income tax: BioForest Wholesale Project No 2 – 2006 Growers (to 31 January 2006)	02.03.05
PR 2005/25	Income tax: Great Southern Vineyards 2005 (Project 2)	02.03.05
PR 2005/26	Income tax: Coonalpyn Olives Project No. 2	02.03.05

Ruling	Title	Issue date
PR 2005/27	Income tax: tax consequences of investing in QuantumWarrants – 2005 Product Disclosure Statement	16.03.05
PR 2005/28	Income tax: 2005 Swan Hill Almond Grower Project – 2005 Growers	16.03.05
PR 2005/29	Income tax: 2005 Swan Hill Almond Grower Project – 2006 Growers	16.03.05
PR 2005/30	Income tax: Western Tiers Truffiere Project – 2005 Growers	16.03.05
PR 2005/31	Income tax: Environinvest Eucalypt Project No. 7 – Revised Arrangement	16.03.05
PR 2005/32	Income tax: Rewards Group Tropical Fruits Project 6	16.03.05
PR 2005/33	Income tax: Rewards Group Tropical Fruits Project 6	16.03.05
PR 2005/34	Income tax: 2005 Timbercorp Table Grape Project – 2006 Growers (from 1 July 2005)	16.03.05
PR 2005/35	Income tax: BioForest Wholesale Project No 2 – 2006 Growers (from 1 February 2006 to 30 June 2006)	23.03.05
PR 2005/36	Income tax: Macquarie Forestry Investment 2005 (Pre 1 July 2005 Growers)	23.03.05
PR 2005/37	Income tax: Macquarie Forestry Investment 2005 (Post 30 June 2005 Growers)	23.03.05
PR 2005/38	Income tax: QPFL Project No. 9	30.03.05
PR 2005/39	Income tax: QPFL Project No. 9 – Discounted Fees	30.03.05
PR 2005/40	Income tax: tax consequences of investing in Macquarie Regular Instalment Warrants IMF Series 2004 Product Disclosure Statement – cash applicants and on-market purchasers	30.03.05
PR 2005/41	Income tax: tax consequences of investing in Macquarie Hot Instalment Warrants IMG Series 2004 Product Disclosure Statement – cash applicants and on-market purchasers	30.03.05

Ruling	Title	Issue date
PR 2005/42	Income tax: Queensland Paulownia Forests Project No. 8 – Income Forestry Bonds	6.04.05
PR 2005/43	Income tax: deductibility of interest incurred on borrowings in relation to the Macquarie Fusion Funds – June 2005 Offer	6.04.05
PR 2005/44	Income tax: ITC Sandalwood Project 2005 – Pre 1 July 2005 Growers	6.04.05
PR 2005/45	Income tax: ITC Sandalwood Project 2005 – Post 30 June 2005 Growers	6.04.05
PR 2005/46	Income tax: Australian Bight Abalone Project	6.04.05
PR 2005/47	Income tax: Premium Plantations Project 2005 (pre 1 July 2005 Growers)	6.04.05
PR 2005/48	Income tax: Premium Plantations Project 2005 (1 July 2005 to 30 September 2005 Growers)	6.04.05
PR 2005/49	Income tax: ITC Pulpwood Project 2005 (pre 1 July 2005 Growers)	13.04.05
PR 2005/50	Income tax: ITC Pulpwood Project 2005 (post 30 June 2005 Growers)	13.04.05
PR 2005/51	Income tax: Australian Oak – 2005 Growers	13.04.05
PR 2005/52	Income tax: Australian Oak – 2006 Growers	13.04.05
PR 2005/53	Income tax: Gunns Plantations Winegrape Project 2005	20.04.05
PR 2005/54	Income tax: Brooklyn Park Organic Olive Groves Project Stage 4 (Pre 16 June 2005 Growers)	20.04.05
PR 2005/55	Income tax: Brooklyn Park Organic Olive Groves Project Stage 4 (1 July 2005 to 31 May 2006 Growers)	20.04.05
PR 2005/56	Income tax: Arafura Pearl Farms 2005	20.04.05
PR 2005/57	Income tax: Adelaide Hills Premium Vineyard – 2005 Farmers	27.04.05
PR 2005/58	Income tax: Adelaide Hills Premium Vineyard – 2006 Farmers	27.04.05

Ruling	Title	Issue date
PR 2005/59	Income tax: Mediterranean Olives Project 2005 – Joint Venture Growers	27.04.05
PR 2005/60	Income tax: Mediterranean Olives Project 2005 – (Growers not in Joint Venture)	27.04.05
PR 2005/61	Income tax: National Viticultural Fund of Australia Project No.4 (31 May 2005 Growers)	27.04.05
PR 2005/62	Income tax: 2005 Timbercorp Mango Project – Early Growers	27.04.05
PR 2005/63	Income tax: 2005 Timbercorp Mango Project – Post 30 June Growers	27.04.05
PR 2005/64	Income tax: Environinvest Cropping Project – 2005 Farmers	27.04.05
PR 2005/65	Income tax: Environinvest Cropping Project – 2006 Farmers	27.04.05
PR 2005/66	Income tax: the 2005 Grain Co-Production Project	27.04.05
PR 2005/67	Income tax: Goulburn Valley Orchards Project	04.05.05
PR 2005/68	Income tax: Goulburn Valley Orchards 2000 Project (8 March 2000 – 5 December 2000)	04.05.05
PR 2005/69	Income tax: Goulburn Valley Orchards 2000 Project (6 December 2000 – 5 June 2001)	04.05.05
PR 2005/70	Income tax: tax consequences of investing in ABN AMRO Rolling Instalment Warrants IZQ Series 2004 Product Disclosure Statement – Cash Applicants and Secondary Market Purchasers	04.05.05
PR 2005/71	Income tax: tax consequences of investing in ABN AMRO Rolling Instalment Warrants IZR Series 2004 Product Disclosure Statement – Cash Applicants and Secondary Market Purchasers	04.05.05
PR 2005/72	Income tax: National Viticultural Fund of Australia Project No. 4 (1 July 2005 – 31 October 2005 Growers)	04.05.05
PR 2005/73	Income tax: National Viticultural Fund of Australia Project No. 4 (1 November 2005 – 31 May 2006 Growers)	04.05.05

Ruling	Title	Issue date
PR 2005/74	Income tax: 2005 Timbercorp Citrus Project – Early Growers (to 15 June 2005)	11.05.05
PR 2005/75	Income tax: 2005 Timbercorp Citrus Project – Post 30 June Growers (to 30 September 2005)	11.05.05
PR 2005/76	Income tax: tax consequences of investing in Westpac 'SWM' Series Self-Funding Instalments 2004 Product Disclosure Statement – cash applicants and on-market purchasers	11.05.05
PR 2005/77	Income tax: Film Investment – 'Armoured X'	18.05.05
PR 2005/78	Income tax: tax consequences of investing in the Commonwealth Bank Protected Portfolio Loan	25.05.05
PR 2005/79	Income tax: Port Robe Estate Vineyard Project Stage 3 (2005 Planting Season Vigneron, Pre 16 June 2005)	25.05.05
PR 2005/80	Income tax: Port Robe Estate Vineyard Project Stage 3 (2005 Planting Season Vigneron, 1 July 2005 to 30 September 2005)	25.05.05
PR 2005/81	Income tax: Port Robe Estate Vineyard Project Stage 3 (2006 Planting Season Vigneron, Post 30 September 2005)	25.05.05
PR 2005/82	Income tax: Film Investment – Heist	25.05.05
PR 2005/83	Income tax: Palandri Winegrape Project 2005	25.05.05
PR 2005/84	Income tax: Film Investment – 'Jindabyne' Selldown	01.06.05
PR 2005/85	Income tax: tax consequences of investing in ABN AMRO Self Funding Instalment Warrants SZA Series 2005 Product Disclosure Statement – cash applicants and secondary market purchasers	01.06.05
PR 2005/86	Income tax: Sunwest Citrus Project – Early Growers (to 15 June 2005)	01.06.05
PR 2005/87	Income tax: Sunwest Citrus Project – Late Growers (from 1 July 2005 to 15 June 2006)	01.06.05

Ruling	Title	Issue date
PR 2005/88	Income tax: Peppermint Springs Vineyard Project – (pre 1 July 2005 Growers)	01.06.05
PR 2005/89	Income tax: tax consequences of investing in Macquarie Self Funding Instalments SMU Series 2005 Product Disclosure Statement – cash applicants and on-market purchasers	01.06.05
PR 2005/90	Income tax: 2005 Swan Hill Wholesale Almond Grower Project – 2005 Growers	08.06.05
PR 2005/91	Income tax: 2005 Swan Hill Wholesale Almond Grower Project – 2006 Growers	08.06.05
PR 2005/92	Income tax: Film Investment – McLeod's Daughters Investment 2005	08.06.05
PR 2005/93	Income tax: Australian Growth Timber Project No. 6	08.06.05
PR 2005/94	Income tax: Limestone Coast Vignettes Project – 2005 Development Vignette Owners (to 30 June 2005)	22.06.05
PR 2005/95	Income tax: Limestone Coast Vignettes Project – 2005 Mature Vignette Owners (to 30 June 2005)	22.06.05
PR 2005/96	Income tax: tax consequences of investing in ABN AMRO Rolling Instalment Warrants IZY Series 2005 Product Disclosure Statement – Cash Applicants and Secondary Market Purchasers	29.06.05
PR 2005/97	Income tax: tax consequences of investing in ABN AMRO Rolling Instalment Warrants IZZ Series 2005 Product Disclosure Statement – Cash Applicants and Secondary Market Purchasers	29.06.05
PR 2005/98	Income tax: Film Investment – Becker Filmed Entertainment Fund	29.06.05
PR 2005/99	Income tax: tax consequences of investing in Westpac 'SWZ' Series Self-Funding Instalments 2005 Product Disclosure Statement – cash applicants and on-market purchasers	29.06.05
PR 2005/100	Willmott Forests Project – 2006 Product Disclosure Statement	06.07.05

Ruling	Title	Issue date
PR 2005/101	Income tax: Peppermint Springs Vineyard Project (post 30 June 2005 Growers)	13.07.05
PR 2005/102	Income tax: Multimedia Investment – 'Indigenous Australians'	20.07.05
PR 2005/103	Income tax: Film Investment – Heist	10.08.05
PR 2005/104	Income tax: tax consequences of investing in Greenway Notes	10.08.05
PR 2005/105	Income tax: Limestone Coast Vignettes Project – 2005 Development Vignette Owners (to 31 October 2005)	10.08.05
PR 2005/106	Income tax: Limestone Coast Vignettes Project – 2006 Mature Vignette Owners (to 31 March 2006)	10.08.05
PR 2005/107	Income tax: Palandri Winegrape Project 2005 – Late Growers	31.08.05
PR 2005/108	Income tax: deductibility of interest incurred on borrowings in relation to the Macquarie Fusion Funds – December 2005 Offer	14.09.05
PR 2005/109	Income tax: Palandri Winegrape Project 2005–2006 Growers	19.10.05
PR 2005/110	Income tax: NTT Mahogany Project	26.10.05
PR 2005/111	Income tax: tax consequences of rebalancing, contributing to an investment and partially redeeming a unit in the Credit Suisse Asset Management Select Investment Flexible International Share Fund – 2006 Product Disclosure Statement	30.11.05
PR 2005/112	Income tax: tax consequences of investing in Spark Infrastructure Instalment Limited's Spark Infrastructure Instalment Receipts	30.11.05
PR 2005/113	Income tax: Kiri Park Project 2005/2006 – Pre 30 June 2006 Growers	30.11.05
PR 2005/114	Income tax: Film Investment – 'Vista Bay'	07.12.05
PR 2005/115	Income tax: Future Films Australia: 'Hey, Hey, It's Esther Blueberger!'	07.12.05
PR 2005/116	Income tax: TFS Sandalwood Project 2006 (Pre 30 June Growers)	07.12.05
PR 2005/117	Income tax: Great Southern 2006 Organic Olives Income Project – 2006 Growers	14.12.05

Ruling	Title	Issue date
PR 2005/118	Income tax: Great Southern 2007 Organic Olives Income Project – 2007 Growers	14.12.05
PR 2005/119	Income tax: Future Films Australia: 'Tent Hill Road'	21.12.05

Product Rulings – notices of addenda

Ruling	Title	Issue date
PR 2004/102	Income tax: Barkworth Olive Estates – Riverina	23.02.05
PR 2004/99	Income tax: Great Southern Vineyards 2005 Project	02.03.05
PR 2004/114	Income tax: Great Southern Plantations 2005 Project – (Pre 30 June Growers)	02.03.05
PR 2004/115	Income tax: Great Southern Plantations 2005 Project – (Post 30 June Growers)	02.03.05
PR 2004/116	Income tax: Great Southern Plantations 2006 Project – (Pre 30 June Growers)	02.03.05
PR 2004/117	Income tax: Great Southern Plantations 2006 Project – (Post 30 June Growers)	02.03.05
PR 2005/28	Income tax: 2005 Swan Hill Almond Grower Project – 2005 Growers	13.04.05
PR 2005/29	Income tax: 2005 Swan Hill Almond Grower Project – 2006 Growers	13.04.05
PR 2004/28	Income tax: 2004 Tumut Softwood Project	01.06.05
PR 2004/33	Income tax: 2004 Tumut Softwood – Wholesale Project	01.06.05
PR 2005/25	Income tax: Great Southern Vineyards 2005 (Project 2)	08.06.05
PR 2005/28	Income tax: 2005 Swan Hill Almond Grower Project – 2005 Growers	22.06.05
PR 2005/29	Income tax: 2005 Swan Hill Almond Grower Project – 2006 Growers	22.06.05
PR 2004/94	Income tax: Burbank Film and Television Fund	29.06.05
PR 2004/114	Income tax: Great Southern Plantations 2005 Project – (Pre 30 June Growers)	29.06.05

Ruling	Title	Issue date
PR 2005/3	Income tax: TFS Sandalwood Project 2005 (Pre 30 June Growers)	29.06.05
PR 2005/36	Income tax: Macquarie Forestry Investment 2005 (Pre 1 July 2005 Growers	29.06.05
PR 2005/37	Income tax: Macquarie Forestry Investment 2005 (Post 30 June 2005 Growers)	06.07.05
PR 2004/115	Income tax: Great Southern Plantations 2005 Project (Post 30 June Growers)	24.08.05
PR 2004/116	Income tax: Great Southern Plantations 2006 Project (Pre 30 June Growers)	24.08.05
PR 2005/46	Income tax: Australian Bight Abalone Project	21.09.05
PR 2005/51	Income tax: Australian Oak – 2005 Growers	28.09.05
PR 2005/52	Income tax: Australian Oak – 2006 Growers	28.09.05
PR 2003/30	Income tax: Brooklyn Park Organic Olive Groves Project No. 3	05.10.05
PR 2004/28	Income tax: Income tax: 2004 Tumut Softwood Project	05.10.05
PR 2004/33	Income tax: 2004 Tumut Softwood – Wholesale Project	05.10.05
PR 2004/66	Income tax: Australasian Firewood Project No. 1	05.10.05
PR 2005/5	Income tax: AFM 2005 Softwood Project – Pre 1 July 2005 Growers	05.10.05
PR 2005/6	Income tax: AFM 2005 Softwood Project – Post 30 June 2005 Growers	05.10.05
PR 2003/5	Income tax: Australian Growth – Timber 2002/2003	19.10.05
PR 2003/32	Income tax: Treviso Table Grape Project – Replacement Product Disclosure Statement	19.10.05
PR 2003/33	Income tax: Tasmanian Truffle Project No. 2	19.10.05
PR 2003/42	Income tax: Mediterranean Olives Project 2003	19.10.05
PR 2003/50	Income tax: Victorian Olive Oil Project II	19.10.05

Ruling	Title	Issue date
PR 2004/40	Income tax: 2004 Swan Hill Almond Grower Project	19.10.05
PR 2004/71	Income tax: Treecorp Clearwood Project Stage 2	19.10.05
PR 2005/28	Income tax: 2005 Swan Hill Almond Grower Project – 2005 Growers	19.10.05
PR 2005/29	Income tax: 2005 Swan Hill Almond Grower Project – 2006 Growers	19.10.05
PR 2004/54	Income tax: Lake Powell Almond Project No. 1	26.10.05
PR 2004/97	Income tax: Lake Powell Almond Project No. 2 – Early Growers	26.10.05
PR 2004/98	Income tax: Lake Powell Almond Project No. 2 – Late Growers	26.10.05
PR 2003/12	Income tax: Forest Enterprises Plantation Project 2003	02.11.05
PR 2004/26	Income tax: FEA Plantations Project 2004	02.11.05
PR 2005/13	Income tax: FEA Plantations Project 2005 – 2005 Growers	02.11.05
PR 2005/14	Income tax: FEA Plantations Project 2005 – 2006 Growers	02.11.05
PR 2003/11	Income tax: Environinvest Eucalypt Project No. 6	16.11.05
PR 2004/44	Income tax: Gunns Plantations Woodlot Project 2004	16.11.05
PR 2004/55	Income tax: Gunns Plantations Winegrape Project 2004	16.11.05
PR 2004/59	Income tax: Environinvest Beef Cattle Project 2004	16.11.05
PR 2004/82	Income tax: Environinvest Beef Cattle Project 2004 – Post 30 June Graziers (2004)	16.11.05
PR 2004/83	Income tax: Environinvest Beef Cattle Project 2004 – Pre 30 June Graziers (2005)	16.11.05
PR 2005/10	Income tax: Gunns Plantations Woodlot Project 2005 '2005 Growers'	16.11.05
PR 2005/11	Income tax: Gunns Plantations Woodlot Project 2005 '2006 Growers'	16.11.05

Ruling	Title	Issue date
PR 2005/17	Income tax: Environinvest Beef Cattle Project 2005 – 2005 Graziers (to 15 June 2005)	16.11.05
PR 2005/18	Income tax: Environinvest Beef Cattle Project 2005 – 2006 Graziers (from 1 July 2005)	16.11.05
PR 2005/31	Income tax: Environinvest Eucalypt Project No. 7 – Revised Arrangement	16.11.05
PR 2003/2	Income tax: 2003 Timbercorp Almond Project (revised arrangement)	23.11.05
PR 2003/22	Income tax: Western Tiers Truffiere Project	23.11.05
PR 2003/24	Income tax: 2003 Timbercorp Olive Project	23.11.05
PR 2004/1	Income tax: 2004 Timbercorp Eucalypts Project – Prepayment Growers	23.11.05
PR 2004/2	Income tax: 2004 Timbercorp Eucalypts Project – Post 30 June Growers	23.11.05
PR 2004/62	Income tax: Australian Cricket Bat Willow Project – Product Disclosure Statement 2004	23.11.05
PR 2005/30	Income tax: Western Tiers Truffiere Project – 2005 Growers	23.11.05
PR 2003/37	Income tax: W.A. Blue Gum Project 2003	07.12.05
PR 2004/9	Income tax: Margaret River Watershed Premium Wine Project – 2004 Growers	07.12.05
PR 2004/11	Income tax: Willmott Forests Project – 2004 Product Disclosure Statement	07.12.05
PR 2004/12	Income tax: 2004 Timbercorp (Single Payment) Timberlot Project – Prepayment Growers	07.12.05
PR 2004/13	Income tax: 2004 Timbercorp (Single Payment) Timberlot Project – Post 30 June Growers	07.12.05
PR 2004/18	Income tax: 2004 Timbercorp Almond Project	07.12.05
PR 2004/29	Income tax: 2004 Timbercorp Table Grape Project	07.12.05
PR 2004/43	Income tax: 2004 Timbercorp Olive Project	07.12.05
PR 2004/51	Income tax: 2004 Timbercorp Citrus Project	07.12.05

Ruling	Title	Issue date
PR 2004/58	Income tax: Willmott Forests Professional Investor – 2004 Project	07.12.05
PR 2004/77	Income tax: W.A. Blue Gum Project 2004	07.12.05
PR 2004/89	Income tax: 2005 Timbercorp (Single Payment) Timberlot Project – Pre 30 June Growers	07.12.05
PR 2004/90	Income tax: 2005 Timbercorp (Single Payment) Timberlot Project – Post 30 June Growers	07.12.05
PR 2005/12	Income tax: W.A. Blue Gum Project 2005	07.12.05
PR 2005/15	Income tax: 2005 Timbercorp Almond Project – Early Growers (to 15 June 2005)	07.12.05
PR 2005/16	Income tax: 2005 Timbercorp Almond Project – Post 30 June Growers (to 15 June 2006)	07.12.05
PR 2005/33	Income tax: 2005 Timbercorp Table Grape Project – 2005 Growers (to 15 June 2005)	07.12.05
PR 2005/34	Income tax: 2005 Timbercorp Table Grape Project – 2006 Growers (from 1 July 2005)	07.12.05

Product Rulings – notices of errata

Ruling	Title	Issue date
PR 2005/28 (addendum)	Income tax: 2004 Tumut Softwood Project	06.07.05
PR 2005/33 (addendum)	Income tax: 2004 Tumut Softwood – Wholesale Project	06.07.05

Product Rulings – notices of withdrawal

Ruling	Title	Issue date
PR 2004/72	Income tax: Lakevista Abalone Aquaculture Project	28.01.05
PR 2004/14	Income tax: Film Investment – 'Clancy of the Overflow'	09.02.05
PR 2003/43	Income tax: Slag Film Fund	23.02.05
PR 2004/60	Income tax: Environinvest Eucalypt Project No. 7	16.03.05

Ruling	Title	Issue date
PR 2005/88	Income tax: Peppermint Springs Vineyard Project (pre 1 July 2005 Growers)	27.07.05
PR 2005/94	Income tax: Limestone Coast Vignettes Project – 2005 Development Vignette Owners (to 30 June 2005)	03.08.05
PR 2005/95	Income tax: Limestone Coast Vignettes Project – 2005 Mature Vignette Owners (to 30 June 2005)	03.08.05
PR 2005/82	Income tax: Film Investment – Heist	10.08.05
PR 2005/19	Income tax: Sylvatech Tropical Timbers 2005 – 2005 Growers	17.08.05
PR 2005/20	Income tax: Sylvatech Tropical Timbers 2005 – 2006 Growers	17.08.05
PR 2005/93	Income tax: Australian Growth Timber Project No. 6	17.08.05
PR 2005/79	Income tax: Port Robe Estate Vineyard Project Stage 3 (2005 Planting Season Vigneron, Pre 16 June 2005)	24.08.05
PR 2005/98	Income tax: Becker Filmed Entertainment Fund	31.08.05
PR 2004/105	Income tax: NTT Mahogany Project	26.10.05

Product Grant and Benefit Rulings

6. During the 2005 calendar year the Commissioner of Taxation issued:

Product Grant and Benefit Ruling

Ruling	Title	Issue date
PGBR 2005/1	Energy grants: off-road credits for forestry	23.02.05
PGBR 2005/2	Energy grants: off-road credits for mining operations	17.08.05
PGBR 2005/3	Energy grants: off-road credits for agriculture	24.08.05

Product Grant and Benefit Rulings – notice of withdrawal

Ruling	Title	Issue date
PGBR 2003/3	Energy Grants: off-road credits for mining operations	17.08.05

Miscellaneous Taxation Rulings

7. During the 2005 calendar year the Commissioner of Taxation issued:

Draft Miscellaneous Taxation Ruling

Ruling	Title	Issue date
MT 2005/D1	The New Tax System: the meaning of entity carrying on an enterprise for the purposes of entitlement to an Australian Business Number	14.12.05

Draft Miscellaneous Taxation Ruling – notice of withdrawal

Ruling	Title	Issue date
MT 2004/D3	The New Tax System: the meaning of entity carrying on an enterprise for the purposes of entitlement to an Australian Business Number	14.12.05

Miscellaneous Taxation Ruling

Ruling	Title	Issue date
MT 2005/1	What is the tax treatment of an expense incurred by a superannuation fund that is paid by an employer or eligible person on behalf of a superannuation fund?	27.04.05

Miscellaneous Taxation Ruling – notice of addendum

Ruling	Title	Issue date
MT 2024	Fringe benefits tax: dual cab vehicles eligibility for exemption where private use is limited to certain work-related travel	13.07.05

Old Series Rulings

8. During the 2005 calendar year the Commissioner of Taxation issued:

Income Tax (IT) Rulings – notice of addendum

Ruling	Title	Issue date
IT 2498	Income tax: foreign tax credit system: currency translation of foreign income: trading stock and depreciable plant: basis of returning foreign income: capital gains/losses	26.10.05

Income Tax (IT) Rulings – notices of withdrawal

Ruling	Title	Issue date
IT 2375	Income tax: final returns to date of death – pre-issue examination and authority to distribute estate assets	09.03.05
IT 2071	Income tax: school building funds	20.07.05
IT 2265	Income tax: donations of policies of life insurance	20.07.05
IT 2443	Income tax: gifts	20.07.05
IT 2623	Income tax: repayments of sickness benefits	26.10.05

Goods and Services Tax Rulings and Determinations

9. During the 2005 calendar year the Commissioner of Taxation issued:

Draft Goods and Services Tax Rulings

Ruling	Title	Issue date
GSTR 2005/D1	Goods and services tax: deposits held as security for the performance of an obligation	03.08.05
GSTR 2005/D2	Goods and services tax: guarantees and indemnities	28.09.05
GSTR 2005/D3	Goods and services tax: the application of *A New Tax System (Goods and Services Tax) Margin Scheme Valuation Requirements Determination MSV 2005/3* to real property acquired or held before 1 July 2000	04.10.05
GSTR 2005/D4	Goods and services tax: the margin scheme for supplies of real property acquired on or after 1 July 2000	04.10.05
GSTR 2005/D5	Goods and services tax: improvements on the land for the purposes of Subdivision 38-N and Division 75 of the *A New Tax System (Goods and Services Tax) Act 1999*	04.10.05
GSTR 2005/D6	Goods and services tax: determining the extent of creditable purpose for providers of financial supplies	19.10.05
GSTR 2005/D7	Goods and services tax: determining the extent of creditable purpose for claiming input tax credits and for making adjustments for changes in extent of creditable purpose	19.10.05
GSTR 2005/D8	Goods and services tax: making supplies and analysing multi-party arrangements	21.12.05
GSTR 2005/D9	Goods and services tax: insurance settlements and entitlement to input tax credits	21.12.05

Draft Goods and Services Tax Ruling – notice of partial withdrawal

Ruling	Title	Issue date
GSTR 2003/D7	Goods and services tax: the scope of subsection 38-190(3) and its application to supplies of things (other than goods or real property) made to non-residents that are GST-free under item 2 of the table in subsection 38-190(1) of the *A New Tax System (Goods and Services Tax) Act 1999*	01.06.05

Goods and Services Tax Rulings

Ruling	Title	Issue date
GSTR 2005/1	Goods and services tax: the GST implications of the purchase of fuel using a fuel card	23.02.05
GSTR 2005/2	Goods and services tax: supplies of goods and services in the repair, renovation, modification or treatment of goods from outside Australia whose destination is outside Australia	30.03.05
GSTR 2005/3	Goods and services tax: arrangements of the kind described in Taxpayer Alert TA 2004/9 – exploitation of the second-hand goods provisions to obtain input tax credits	29.06.05
GSTR 2005/4	Goods and services tax: arrangements of the kind described in Taxpayer Alerts TA 2004/6 and TA 2004/7: use of the Grouping or Margin Scheme provisions of the GST Act to avoid or reduce the Goods and Services Tax on the sale of new residential premises	14.09.05
GSTR 2005/5	Goods and services tax: arrangements of the kind described in Taxpayer Alert TA 2004/8: use of the Going Concern provisions and the Margin Scheme to avoid or reduce the Goods and Services Tax on the sale of new residential premises	14.09.05

Ruling	Title	Issue date
GSTR 2005/6	Goods and services tax: the scope of subsection 38-190(3) and its application to supplies of things (other than goods or real property) made to non-residents that are GST-free under item 2 in the table in subsection 38-190(1) of the *A New Tax System (Goods and Services Tax) Act 1999*	14.12.05

Goods and Services Tax Rulings – notices of addenda

Ruling	Title	Issue date
GSTR 2000/2	Goods and services tax: adjustments for bad debts	27.04.05
GSTR 2000/16	Goods and services tax: transitional arrangements – GST-free supplies under existing agreements	11.05.05

Goods and Services Tax Ruling – notices of withdrawal

Ruling	Title	Issue date
GSTR 2003/2	Goods and services tax: supplies of goods and services in the repair, renovation, modification or treatment of goods from outside Australia whose destination is outside Australia	30.03.05
GSTR 2000/36	Goods and services tax: insurance settlements by making supplies of goods or services	21.12.05

Draft Goods and Services Tax Determinations

Ruling	Title	Issue date
GSTD 2005/D1	Goods and services tax: does a club, association, trade union, society or co-operative ('association') make a supply when it imposes a non-statutory fine or penalty ('fine or penalty') on a member for a breach of the association's membership rules?	30.03.05

Ruling	Title	Issue date
GSTD 2005/D2	Goods and services tax: is a payment from a non-resident car manufacturer to an Australian distributor under an offshore warranty chargeback arrangement subject to GST?	01.06.05
GSTD 2005/D3	Goods and services tax: does an Australian repairer make a taxable supply when it supplies repair services under a warranty given by a non-resident manufacturer?	01.06.05

Goods and Services Tax Determinations

Ruling	Title	Issue date
GSTD 2005/1	Goods and services tax: can a recipient created tax invoice be an invoice for attribution purposes under Division 29 of the *A New Tax System (Goods and Services Tax) Act 1999*?	08.06.05
GSTD 2005/2	Goods and services tax: is an invoice that is posted on a website 'issued' for the purposes of Division 29 of the *A New Tax System (Goods and Services Tax) Act 1999*?	08.06.05
GSTD 2005/3	Goods and services tax: are contracts for difference and financial spread betting contracts financial supplies?	22.06.05
GSTD 2005/4	Goods and services tax: are 'wholesale holdback' and 'retail holdback' payments made by a motor vehicle manufacturer or importer of new motor vehicles to a dealer consideration for a supply?	29.06.05
GSTD 2005/5	Goods and services tax: are supplies of membership and membership services made by a trade exchange to its members taxable supplies?	13.07.05
GSTD 2005/6	Goods and services tax: does a club, association, trade union, society or co-operative ('association') make a supply when it imposes a non-statutory fine or penalty ('fine or penalty') on a member for a breach of the association's membership rules?	13.07.05

Goods and Services Tax Determinations – notice of withdrawal

Ruling	Title	Issue date
GSTD 2000/1	Goods and services tax: is the scope of Division 99 of the *A New Tax System (Goods and Services Tax) Act 1999* limited to holding deposits?	03.08.05

Luxury Car Tax Determination

10. During the 2005 calendar year the Commissioner of Taxation issued:

Luxury Car Tax Determination

Ruling	Title	Issue date
LCTD 2005/1	Luxury car tax: what is the luxury car tax threshold for the 2005-2006 financial year?	29.06.05

Superannuation Contributions Determinations

11. During the 2005 calendar year the Commissioner of Taxation issued:

Superannuation Contributions Determinations

Ruling	Title	Issue date
SCD 2005/1	Superannuation contributions: what is the surcharge threshold for the 2005-2006 financial year under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*?	08.06.05
SCD 2005/2	Superannuation contributions: what are the indexable amounts for the 2005-2006 financial year under the *Termination Payments Tax Imposition Act 1997*?	08.06.05

Ruling	Title	Issue date
SCD 2005/3	Superannuation contributions: what is the surcharge threshold for the 2005-2006 financial year under the *Termination Payments Tax (Assessment and Collection) Act 1997*?	08.06.05
SCD 2005/4	Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 2005-2006 financial year under the *Superannuation Contributions Tax Imposition Act 1997*?	08.06.05
SCD 2005/5	Superannuation contributions: for the 2005-2006 financial year, what is the amount represented by A in the first formula contained within subsection 5(1) of the *Superannuation Contributions Tax Imposition Act 1997* and subsection 5(1) of the *Termination Payments Tax Imposition Act 1997*?	08.06.05
SCD 2005/6	Superannuation contributions: if a contribution is paid to an accumulation superannuation fund in one financial year and allocated to a member's account in a later year, is the contribution a 'contributed amount' that must be reported under section 13 of the *Superannuation Contributions Tax (Assessment and Collection) Act 1997* for the year in which the contribution is paid?	12.10.05

Superannuation Contributions Determinations – notices of errata

Ruling	Title	Issue date
SCD 2005/2	Superannuation contributions: what are the indexable amounts for the 2005-2006 financial year under the *Termination Payments Tax Imposition Act 1997*?	22.06.05
SCD 2005/3	Superannuation contributions: what is the surcharge threshold for the 2005-2006 financial year under the *Termination Payments Tax (Assessment and Collection) Act 1997?*	22.06.05

Ruling	Title	Issue date
SCD 2005/4	Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 2005-2006 financial year under the *Superannuation Contributions Tax Imposition Act 1997*?	22.06.05
SCD 2005/5	Superannuation contributions: for the 2005-2006 financial year, what is the amount represented by A in the first formula contained within subsection 5(1) of the *Superannuation Contributions Tax Imposition Act 1997* and subsection 5(1) of the *Termination Payments Tax Imposition Act 1997*?	22.06.05

Superannuation Contributions Determinations – notices of withdrawal

Ruling	Title	Issue date
SCD 2005/1	Superannuation contributions: what is the surcharge threshold for the 2005-2006 financial year under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*?	21.12.05
SCD 2005/2	Superannuation contributions: what are the indexable amounts for the 2005-2006 financial year under the *Termination Payments Tax Imposition Act 1997*?	21.12.05
SCD 2005/3	Superannuation contributions: what is the surcharge threshold for the 2005-2006 financial year under the *Termination Payments Tax (Assessment and Collection) Act 1997*?	21.12.05
SCD 2005/4	Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 2005-2006 financial year under the *Superannuation Contributions Tax Imposition Act 1997*?	21.12.05

Ruling	Title	Issue date
SCD 2005/5	Superannuation contributions: for the 2005-2006 financial year, what is the amount represented by A in the first formula contained within subsection 5(1) of the *Superannuation Contributions Tax Imposition Act 1997* and subsection 5(1) of the *Termination Payments Tax Imposition Act 1997*?	21.12.05

Superannuation Guarantee Rulings and Determinations

12. During the 2005 calendar year the Commissioner of Taxation issued:

Draft Superannuation Guarantee Ruling

Ruling	Title	Issue date
SGR 2005/D1	Superannuation guarantee: work arranged by intermediaries	01.06.05

Superannuation Guarantee Rulings

Ruling	Title	Issue date
SGR 2005/1	Superannuation guarantee: who is an employee?	23.02.05
SGR 2005/2	Superannuation guarantee: work arranged by intermediaries	30.11.05

Superannuation Guarantee Ruling – notice of withdrawal

Ruling	Title	Issue date
SGR 93/2	Independent agencies: service firms, labour hire firms and employment agencies	01.06.05

Draft Superannuation Guarantee Determination

Ruling	Title	Issue date
SGD 2005/D1	Superannuation guarantee: is a contribution to a complying superannuation fund or a retirement savings account for the benefit of an employee made when the employer makes the contribution to a clearing house?	29.06.05

Superannuation Guarantee Determinations

Ruling	Title	Issue date
SGD 2005/1	Superannuation guarantee: what is the maximum contribution base for a quarter in the 2005-2006 year?	08.06.05
SGD 2005/2	Superannuation guarantee: is a contribution to a complying superannuation fund or a retirement savings account for the benefit of an employee made when the employer makes the contribution to a clearing house?	16.11.05

Superannuation Guarantee Determination – notice of withdrawal

Ruling	Title	Issue date
SGD 93/5	Is a guest speaker an employee for the purposes of the Superannuation Guarantee?	21.12.05

Superannuation Determinations

13. During the 2005 calendar year the Commissioner of Taxation issued:

Superannuation Determination – notice of addendum

Ruling	Title	Issue date
SD 2004/1	Superannuation: can a self managed superannuation fund provide a defined benefit pension?	13.04.05

Excise Bulletins

14. During the 2005 calendar year the Commissioner of Taxation issued:

Excise Bulletin – notices of withdrawal

Ruling	Title	Issue date
EB 2000/3	Diesel Fuel Rebate Scheme	27.07.05
EB 2000/2	Diesel and Alternative Fuels Grants Scheme	16.11.05
EB 2001/1	Diesel and Alternative Fuels Grants Scheme – Fuel Used by Refrigerated Trailers	16.11.05

Last Ruling

15. This is the last Ruling for the 2005 calendar year. The next Ruling will be TR 2006/1.

Commissioner of Taxation
21 December 2005

Previous draft:
Not previously issued as a draft

Previous Rulings/Determinations:
TR 96/List; TR 97/List;
TR 98/List; TR 99/List;
TR 2000/List; TR 2001/List;
TR 2002/List; TR 2003/List;
TR 2004/List

Subject references:
- public rulings
- rulings issued in 2001
- rulings issued in 2002
- rulings issued in 2003
- rulings issued in 2004
- rulings issued in 2005

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