TR 2006/List - Income tax and other taxes: Determinations, Rulings, notices of withdrawal, addendum and erratum issued in 2006

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Generated on: 6 November 2026, 04:56:47 AM

Taxation Ruling

Income tax and other taxes: Determinations, Rulings, notices of withdrawal, addendum and erratum issued in 2006

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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 Ruling TR 2006/10, 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 entities/scheme

1. This Ruling lists all draft and final Determinations and Rulings, as well as all notices of withdrawal, addendum and erratum to Determinations and Rulings, issued by the Commissioner of Taxation in the 2006 calendar year.

Ruling

2. This Ruling lists the documents that have issued during the 2006 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 2006 calendar year the Commissioner of Taxation issued:

Draft Taxation Rulings

Ruling	Title	Issue date
TR 2006/D1	Income tax: special income derived by a complying superannuation fund, a complying approved deposit fund or a pooled superannuation trust in relation to the year of income	25.01.06

Ruling	Title	Issue date
TR 2006/D2	Income tax: ascertaining the effective life of a mining, quarrying or prospecting right mentioned in item 11 of the table in subsection 40-95(7) of the *Income Tax Assessment Act 1997*	01.02.06
TR 2006/D3	Income tax: withholding on payments to foreign residents for works and related activities	15.03.06
TR 2006/D4	Income tax: application of the same business tests to consolidated and MEC groups – principally, the interaction between section 165-210 and section 701-1 of the *Income Tax Assessment Act 1997*	29.03.06
TR 2006/D5	Income tax: sale and leasebacks	05.04.06
TR 2006/D6	Income tax, fringe benefits tax and product grants and benefits: Public Rulings	05.04.06
TR 2006/D7	Income tax, fringe benefits tax and product grants and benefits: Private Rulings	05.04.06
TR 2006/D8	Income tax: the treatment of shipping and aircraft leasing profits of United States and United Kingdom enterprises under the deemed substantial equipment permanent establishment provision of the respective Taxation Conventions	24.05.06
TR 2006/D9	Did not issue.	N/A
TR 2006/D10	Income tax: functional currency – when is an amount not in the 'applicable functional currency'?	22.11.06
TR 2006/D11	Did not issue.	N/A
TR 2006/D12	Income tax: consolidation: errors in tax cost setting amounts of reset cost base assets	29.11.06

Draft Taxation Rulings – notices of withdrawal

Ruling	Title	Issue date
TR 2000/D11	Income tax: special income derived by a complying superannuation fund, a complying ADF or a PST in relation to the year of income	25.01.06

Ruling	Title	Issue date
TR 2006/D2	Income tax: ascertaining the effective life of a mining, quarrying or prospecting right mentioned in item 11 of the table in subsection 40-95(7) of the *Income Tax Assessment Act 1997*	20.09.06

Taxation Rulings

Ruling	Title	Issue date
TR 2006/1	Income tax: the scope of and nature of payments falling within section 129 of the *Income Tax Assessment Act 1936*	08.03.06
TR 2006/2	Income tax: deductibility of service fees paid to associated service entities: Phillips arrangements	20.04.06
TR 2006/3	Income tax: government payments to industry to assist entities (including individuals) to continue, commence or cease business	31.05.06
TR 2006/4	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*	28.06.06
TR 2006/5	Income tax: effective life of depreciating assets	05.07.06
TR 2006/6	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	19.07.06
TR 2006/7	Income tax: special income derived by a complying superannuation fund, a complying approved deposit fund or a pooled superannuation trust in relation to the year of income	02.08.06
TR 2006/8	Income tax: the cost basis of valuing trading stock for taxpayers in the retail and wholesale industries	13.08.06

Ruling	Title	Issue date
TR 2006/9	Income tax: interest withholding tax – cross-border interbranch funds transfers within resident authorised deposit-taking institutions	27.09.06
TR 2006/10	Income tax, fringe benefits tax and product grants and benefits: Public Rulings	04.10.06
TR 2006/11	Income tax, fringe benefits tax and product grants and benefits: Private Rulings	04.10.06
TR 2006/12	Income tax: withholding on payments to foreign residents for works and related activities	18.10.06
TR 2006/13	Income tax: sale and leasebacks	1.11.06
TR 2006/14	Income tax: capital gains tax: consequences of creating life and remainder interests in property and of later events affecting those interests	29.11.06
TR 2006/15	Income tax: effective life of depreciating assets (applicable from 1 January 2007)	20.12.06

Taxation Rulings – notices of addendum

Ruling	Title	Issue date
TR 2000/8	Income tax: investment schemes	11.01.06
TR 2004/6	Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses	21.06.06
TR 2001/2	Fringe benefits tax: the operation of the new fringe benefits tax gross-up formula to apply from 1 April 2000	12.07.06
TR 2004/14	Income tax: consolidation: recognising and measuring the liabilities of a joining entity under subsection 705-70(1) of the *Income Tax Assessment Act 1997*	19.07.06
TR 2000/8	Income tax: investment schemes	01.11.06
TR 2002/14	Income tax: taxation of retirement village operators	01.11.06
TR 96/15	Income tax: foreign tax credit system: issues relating to the practical application of section 23AG	20.12.06

Taxation Rulings – notices of withdrawal

Ruling	Title	Issue date
TR 2003/12	Income tax: application of section 27CAA and the Foreign Investment Fund measures to the transfer of benefits in a non-resident employer sponsored superannuation fund to an individual pension transfer policy maintained overseas by an Australian resident	22.02.06
TR 92/1	Income tax and fringe benefits tax: public rulings	05.04.06
TR 92/20	Income and other taxes: guidelines on the use of date of effect paragraphs in Taxation Rulings and Taxation Determinations	05.04.06
TR 93/1	Income tax and fringe benefits tax: private rulings	05.04.06
TR 97/16	Income tax: status of taxation rulings following the income tax law rewrite	05.04.06
TR 2000/6	Income tax: substantiation rules: calculation of balancing adjustment for cars	03.05.06
TR 2000/18	Income tax: effective life of depreciating assets	05.07.06
TR 1999/13	Income tax: tax instalment deductions	16.08.06
TR 94/2	Income tax: remission of additional tax imposed by subsection 223(1): transitional arrangement for 1992-93 substituted accounting periods	23.08.06
TR 98/20	Income tax: PPS deduction variation certificates	06.09.06
TR 97/8	Income tax: RPS, PAYE and PPS remission of penalty for failure to deduct tax	13.09.06
TR 94/1	Fringe benefits tax: meals, or meals and accommodation provided to stockworkers working away from their usual quarters	04.10.06
TR 2000/3	Income tax: remission of penalty and General Interest Charge for failure to make deductions from RPS, PAYE and PPS payments	18.10.06
TR 94/9	Income tax: income from the sale of tobacco leaf	01.11.06
TR 95/30	Income tax: sale and leasebacks	01.11.06
TR 98/18	Income tax: section 218 notices and sales of secured property	01.11.06

Ruling	Title	Issue date
TR 98/19	Income tax: PPS deduction exemption certificates and reporting exemption approvals	01.11.06
TR 2006/5	Income tax: effective life of depreciating assets	20.12.06

Taxation Rulings – notices of erratum

Ruling	Title	Issue date
TR 2003/7	Income tax: reasonable allowances amounts for the 2003-2004 income year	21.06.06

Draft Taxation Determinations

Ruling	Title	Issue date
TD 2006/D1	Income tax: consolidation: will a subsidiary company that is deregistered cease to be a member of a consolidated group with the consequence that it is treated as a leaving entity for the purposes of Division 711 of the *Income Tax Assessment Act 1997*?	11.01.06
TD 2006/D2	Income tax: consolidation: subsidiary in liquidation – are unsatisfied debts of a subsidiary at the time of deregistration, being debts owed to creditors outside of the consolidated group, accounting liabilities for the purposes of subsection 711-45(1) of the *Income Tax Assessment Act 1997*?	11.01.06
TD 2006/D3	Income tax: will the Commissioner exercise his discretion under subsection 27H(3) of the *Income Tax Assessment Act 1936* in determining the deductible amount in relation to a superannuation pension or 'eligible annuity' split pursuant to an agreement or court order on marriage breakdown?	18.01.06
TD 2006/D4	Income tax: is a non-member spouse who is under 55 years of age entitled to a rebate under section 159SM or section 159SU of the *Income Tax Assessment Act 1936* when a superannuation pension or 'eligible annuity' is split pursuant to an agreement or court order on marriage breakdown on a specified percentage basis?	18.01.06

Ruling	Title	Issue date
TD 2006/D5	Income tax: where there is a disposal of foreign currency or a right to receive foreign currency and forex realisation event 1 happens, is the amount attributable to a currency exchange rate effect determined by subtracting the non-forex component of the capital gain (or loss) from the overall capital gain (or loss)?	18.01.06
TD 2006/D6	Income tax: for the purposes of Division 775 of the *Income Tax Assessment Act 1997*, what forex realisation events happen to a creditor and a debtor, on the effective assignment by the creditor to a third party of a presently existing right to receive an amount under a foreign currency-denominated debt?	25.01.06
TD 2006/D7	Income tax: are margin payments made in respect of exchange-traded option and futures contracts deductible under section 8-1 of the *Income Tax Assessment Act 1997*?	25.01.06
TD 2006/D8	Income tax: for the purposes of Division 775 of the *Income Tax Assessment Act 1997,* do forex realisation events FRE 2 and FRE 4 occur when, on novation, a foreign currency-denominated debt is ended and a new party becomes either the creditor or debtor in the substituted debt?	25.01.06
TD 2006/D9	Income tax: foreign currency gains and losses: if a forex realisation gain is made under section 775-55 of the *Income Tax Assessment Act 1997* upon payment for the acquisition of foreign currency denominated trading stock, is that gain 'ordinary income' as defined in section 6-10 of the *Income Tax Assessment Act 1997* for the purposes of subsection 45-120(1) of Schedule 1 to the *Taxation Administration Act 1953*?	15.02.06
TD 2006/D10	Income tax: is a hearse 'a car designed mainly for carrying passengers' for the purposes of section 40-230 of the *Income Tax Assessment Act 1997* and therefore subject to the car limit?	01.03.06

Ruling	Title	Issue date
TD 2006/D11	Income tax: does subsection 40-230(1) of the *Income Tax Assessment Act 1997* reduce the first element of the cost of a car designed mainly for carrying passengers by the amount of any input tax credit the taxpayer is or becomes entitled to for the acquisition or importation of the car before the car limit is applied?	01.03.06
TD 2006/D12	Income tax: will a balancing adjustment amount arise under section 40-285 of the *Income Tax Assessment Act 1997* if a balancing adjustment event, such as a sale, occurs for a depreciating asset before the taxpayer uses the asset, or has it installed ready for use, for any purpose?	01.03.06
TD 2006/D13	Income tax: can a dividend, or part of a dividend, be non-assessable non-exempt income under both section 23AJ and section 23AI of the *Income Tax Assessment Act 1936*?	01.03.06
TD 2006/D14	Income tax: can a dividend, or part of a dividend, be non-assessable non-exempt income under both section 23AJ and section 23AK of the *Income Tax Assessment Act 1936*?	01.03.06
TD 2006/D15	Income tax: what amounts are included in 'establishment expenditure' for the purposes of working out the decline in value of a horticultural plant under section 40-545 of the *Income Tax Assessment Act 1997*?	12.04.06
TD 2006/D16	Income tax: can section 160ZZZJ of Part IIIB of the *Income Tax Assessment Act 1936* apply to interest entered in the accounting records of an Australian branch of a foreign bank if the interest relates to a borrowing the branch has obtained from a third party?	26.04.06
TD 2006/D17	Income tax: are there circumstances when a balancing adjustment for a car is worked out under section 40-370 instead of section 40-285 of the *Income Tax Assessment Act 1997*?	03.05.06

Ruling	Title	Issue date
TD 2006/D18	Income tax: consolidation: is a deferred tax liability recognised and measured in accordance with AASB 1020 (AAS 3) '*Income Taxes'* (the 1999 standard) an accounting liability under subsection 705-70(1) where the 1999 standard was not adopted for the recognition and measurement of the liability for financial reporting purposes for the period within which the joining time occurred?	24.05.06
TD 2006/D19	Income tax: demergers: in reallocating the cost bases of ownership interests under a demerger, as required by subsection 125-80(2) of the *Income Tax Assessment Act 1997*, is there more than one method that produces a reasonable apportionment?	07.06.06
TD 2006/D20	Income tax: how does a taxpayer work out the amount to be included in assessable income under section 27H of the *Income Tax Assessment Act 1936* for a superannuation pension or annuity that is payable in a foreign currency?	07.06.06
TD 2006/D21	Income tax: is any part of an amount, which is otherwise deductible as a transport expense for travel between workplaces (one of which is a business), attributable to the relevant business activity under subsection 35-10(2) of the *Income Tax Assessment Act 1997*?	07.06.06
TD 2006/D22	Income tax: capital gains: are all classes of shares (other than redeemable shares) issued by a company taken into account in determining if the company has a controlling individual under subsection 152-55(1) of the *Income Tax Assessment Act 1997*?	14.06.06
TD 2006/D23	Income tax: capital gains: is a CGT asset that is leased by a taxpayer to a connected entity for use in the connected entity's business an active asset under section 152-40 of the *Income Tax Assessment Act 1997*?	14.06.06

Ruling	Title	Issue date
TD 2006/D24	Income tax: capital gains: can the clause 'the relevant business ceased to be carried on' in subparagraph 152-35(a)(ii) of the *Income Tax Assessment Act 1997* be satisfied in the case of a taxpayer who sold the business to another?	14.06.06
TD 2006/D25	Income tax: capital gains: small business concessions: can a share in a company or an interest in a trust qualify as an active asset under subsection 152-40(3) of the *Income Tax Assessment Act 1997* if the company or trust owns interests in another entity that satisfies the '80% test'?	14.06.06
TD 2006/D26	Income tax: capital gains: small business concessions: is the rollover of an eligible termination payment from a discretionary trust to a superannuation fund, in relation to an employee who is also a beneficiary of the trust, a 'distribution of income or capital' under subsection 152-55(3) of the *Income Tax Assessment Act 1997* for the purposes of the controlling individual test?	14.06.06
TD 2006/D27	Income tax: capital gains: small business concessions: what 'liabilities' are included in the calculation of the 'net value of the CGT assets' of an entity in the context of subsection 152-20(1) of the *Income Tax Assessment Act 1997*?	14.06.06
TD 2006/D28	Income tax: capital gains: small business concessions: does a person who has the power to remove the trustee of a discretionary trust and appoint a new trustee control the trust for the purposes of subparagraph 152-30(2)(c)(ii) of the *Income Tax Assessment Act 1997*?	14.06.06
TD 2006/D29	Income tax: capital gains: small business concessions: can trustees or members of a complying superannuation fund 'control' the superannuation fund in the way described in section 152-30 of the *Income Tax Assessment Act 1997*?	14.06.06

Ruling	Title	Issue date
TD 2006/D30	Income tax: capital gains: small business concessions: must a taxpayer receive actual capital proceeds from a CGT event to qualify for the small business retirement exemption under Subdivision 152-D of the *Income Tax Assessment Act 1997*?	14.06.06
TD 2006/D31	Income tax: capital gains: are there any circumstances in which the premises used in a business of providing accommodation for reward may satisfy the active asset test in section 152-35 of the *Income Tax Assessment Act 1997* notwithstanding the exclusion in paragraph 152-40(4)(e) of the *Income Tax Assessment Act 1997* for assets whose main use is to derive rent?	14.06.06
TD 2006/D32	Income tax: capital gains: is a bank account or cash on hand included in the numerator of the '80% test' calculation in paragraph 152-40(3)(b) of the *Income Tax Assessment Act 1997*?	14.06.06
TD 2006/D33	Income tax: capital gains: small business concessions: is the part of a payment which is a small business 50% reduction amount a non-assessable part under CGT event E4 in section 104-70 of the *Income Tax Assessment Act 1997*?	14.06.06
TD 2006/D34	Income tax: capital gains: small business concessions: is an entity that has a 'controller' under section 152-30 of the *Income Tax Assessment Act 1997* necessarily a small business CGT affiliate under paragraph 152-25(1)(b) of the *Income Tax Assessment Act 1997* of that 'controller'?	14.06.06
TD 2006/D35	Income tax: are certain payments to a volunteer foster carer to provide foster care assessable income?	21.06.06
TD 2006/D36	Income tax: capital gains tax: is a 'policy of insurance on the life of an individual' in section 118-300 of the *Income Tax Assessment Act 1997* limited to a life insurance policy within the common law meaning of that expression?	21.06.06

Ruling	Title	Issue date
TD 2006/D37	Income tax: consolidation: can the transfer of a tax loss under section 707-120 of the *Income Tax Assessment Act 1997*, to the extent that it could have been utilised by the transferor in the trial year under section 165-20 of that Act, constitute a COT transfer?	26.07.06
TD 2006/D38	Income tax: consolidation: can a tax loss, transferred under section 707-120 of the *Income Tax Assessment Act 1997* to the extent that it could have been utilised by the transferor in the trial year under section 165-20 of that Act, satisfy the condition described in paragraph 707-350(1)(c) of the *Income Tax (Transitional Provisions) Act 1997*?	26.07.06
TD 2006/D39	Income tax: consolidation: if a member of a consolidated group is reinstated under section 601AH of the *Corporations Act 2001* after having been deregistered, will it be taken to have continued to satisfy the membership requirements in section 703-15 of the *Income Tax Assessment Act 1997* during the period between deregistration and reinstatement?	08.11.06
TD 2006/D40	Income tax: imputation: franked distributions: qualified persons: does an entity have to be a qualified person within the meaning of Division 1A of Part IIIAA of the *Income Tax Assessment Act 1936* to avoid the application of paragraphs 207-145(1)(a) and 207-150(1)(a) of the *Income Tax Assessment Act 1997* in respect of a franked distribution made directly or indirectly to the entity on or after 1 July 2002?	20.12.06
TD 2006/D41	Income tax: consolidation: subsidiary in liquidation – for the purposes of subsection 711-45(1) of the *Income Tax Assessment Act 1997,* is the amount of an unsatisfied liability owed to another member of the consolidated group ('intra-group liability') by a subsidiary member at the time it is deregistered equal to the market value of the corresponding asset of that other member?	27.09.06

Ruling	Title	Issue date
TD 2006/D42	Income tax: consolidation: can a head company make a capital gain under CGT event L5 (section 104-520 of the *Income Tax Assessment Act 1997*) when a subsidiary member of the group is deregistered after liquidation?	27.09.06
TD 2006/D43	Income tax: consolidation: in working out the market value of the goodwill of each business of an entity that becomes a subsidiary member of a consolidated group, should the value of related party transactions of each business of the entity be recognised on an arm's length basis?	20.09.06
TD 2006/D44	Income tax: should a taxpayer who has incurred a tax loss or made a net capital loss for an income year retain records relevant to the ascertainment of that loss only for the record retention period prescribed under income tax law?	08.11.06
TD 2006/D45	Income tax: is the 'applicable functional currency' for the head company of a consolidated group determined by looking at the 'accounts' of all the members of the consolidated group, for the purposes of item 1 of subsection 960-60(1) of the *Income Tax Assessment Act 1997*?	22.11.06
TD 2006/D46	Income tax: consolidation: in applying the statutory cap in section 705-40 (tax cost setting amount for reset cost base assets held on revenue account) of the *Income Tax Assessment Act 1997*, does the definition of revenue asset in section 977-50 of that Act include any CGT asset, a hypothetical realisation of which would have an amount reflected in the joining entity's taxable income (disregarding the single entity rule), otherwise than solely as a capital gain or capital loss?	20.12.06

Draft Taxation Determinations – notices of withdrawal

Ruling	Title	Issue date
TD 2004/D74	Income tax: consolidation: can the head company of a consolidated group claim a deduction, following Taxation Ruling IT 333, for a consumable's tax cost setting amount when the consumable is used, where: (a) an entity acquired the consumable before it became a subsidiary member of the consolidated group (the joining time); and (b) at the joining time, some of the consumable remained on-hand and its expenditure had not been fully deducted?	11.01.06
TD 2004/D75	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 a consumable's tax cost setting amount where: (a) an entity acquired the consumable before it became a subsidiary member of the consolidated group (the joining time); (b) the expenditure incurred in purchasing the consumable was deductible by the entity in the income year in which it was incurred; and (c) at the joining time, some or all of the consumable remained on-hand?	11.01.06
TD 2004/D85	Income tax: consolidation: can the head company of a consolidated group claim a deduction, under section 8-1 of section 25-95 of the *Income Tax assessment Act 1997*, for the tax cost setting amount of partly performed work which has not yet given rise to a recoverable debt?	11.01.06
TD 93/D281	Income tax: are division 6B and division 6C unit trusts subject to the company self assessment provisions?	05.07.06
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 of the *Income Tax Assessment Act 1997*?	12.07.06

Ruling	Title	Issue date
TD 2006/D12	Income tax: will a balancing adjustment amount arise under section 40-285 of the Income Tax Assessment Act 1997 if a balancing adjustment event, such as a sale, occurs for a depreciating asset before the taxpayer uses the asset, or has it installed ready for use, for any purpose?	19.07.06
TD 2004/D80	Income tax: consolidation: capital gains and losses: does a capital gain arise under CGT event C2 when the amount received in payment of a foreign currency denominated trade receivable exceeds its tax cost setting amount?	23.08.06

Draft Taxation Determinations – notices of erratum

Ruling	Title	Issue date
TD 2006/D5	Income tax: where there is a disposal of foreign currency or a right to receive foreign currency and forex realisation event 1 happens, is the amount attributable to a currency exchange rate effect determined by subtracting the non-forex component of the capital gain (or loss) from the overall capital gain (or loss)?	08.03.06

Taxation Determinations

Ruling	Title	Issue date
TD 2006/1	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?	25.01.06
TD 2006/2	Income tax: for the purposes of Division 376 of the *Income Tax Assessment Act 1997*, are some insurance premiums excluded from film production expenditure?	01.03.06

Ruling	Title	Issue date
TD 2006/3	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*?	01.03.06
TD 2006/4	Income tax: can an Australian resident entity which keeps its 'accounts' predominantly in a foreign currency, choose to use that foreign currency as its 'applicable functional currency', where the entity is required to prepare financial statements in Australian dollars for statutory reporting purposes?	08.03.06
TD 2006/5	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?	08.03.06
TD 2006/6	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*?	08.03.06
TD 2006/7	Income tax: can an Australian resident company required to prepare financial reports under section 292 of the *Corporations Act 2001* make a choice to use the 'applicable functional currency' under section 960-60 of the *Income Tax Assessment Act 1997*, if it is the head company of a consolidated group?	08.03.06
TD 2006/8	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 of the table in subsection 960-60(1) of the *Income Tax Assessment Act 1997*?	08.03.06

Ruling	Title	Issue date
TD 2006/9	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* limited to a replacement asset roll-over listed in section 112-115 of the *Income Tax Assessment Act 1997* or to a same asset roll-over listed in section 112-150 of the *Income Tax Assessment Act 1997*?	22.03.06
TD 2006/10	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*?	05.04.06
TD 2006/11	Income tax: for the purposes of Division 775 of the *Income Tax Assessment Act 1997,* does forex realisation event 2 and forex realisation event 4 occur when, on novation, a foreign currency-denominated debt is ended and a new party becomes either the creditor or debtor in the substituted debt?	05.04.06
TD 2006/12	Income tax: for the purposes of Division 775 of the *Income Tax Assessment Act 1997*, what forex realisation events happen to a creditor and a debtor, on the effective assignment by the creditor to a third party of a presently existing right to receive an amount under a foreign currency-denominated debt?	05.04.06
TD 2006/13	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 2006?	29.03.06
TD 2006/14	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 2006?	29.03.06

Ruling	Title	Issue date
TD 2006/15	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 2006?	29.03.06
TD 2006/16	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* always operate to disregard any forex realisation loss made on withdrawal of that amount?	05.04.06
TD 2006/17	Income tax: is the deductible amount that is excluded from assessable income when a superannuation pension or annuity is paid reduced when the pension or annuity commences or finishes being paid to a taxpayer part-way through an income year?	12.04.06
TD 2006/18	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?	12.04.06
TD 2006/19	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 Division 110 for assets that have their tax cost set under subsection 701-10(4)?	07.06.06
TD 2006/20	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 MEC group if it is a 100% subsidiary of a foreign parent company that has more than one class of membership interest on issue?	12.04.06

Ruling	Title	Issue date
TD 2006/21	Income tax: consolidation: imputation: which entity in a MEC 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?	12.04.06
TD 2006/22	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?	26.04.06
TD 2006/23	Fringe benefits tax: for the purposes of Division 7 of Part III 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 2006?	05.04.06
TD 2006/24	Fringe benefits tax: what is the benchmark interest rate to be used for the fringe benefits tax year commencing on 1 April 2006?	05.04.06
TD 2006/25	Income tax: are margin payments made in respect of exchange-traded option and futures contracts deductible under section 8-1 of the *Income Tax Assessment Act 1997*?	12.04.06
TD 2006/26	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*?	12.04.06
TD 2006/27	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 are restructured such that one of the eligible tier-1 companies becomes a wholly-owned subsidiary of the other eligible tier-1 company that immediately before the transfer had no wholly-owned subsidiaries?	12.04.06

Ruling	Title	Issue date
TD 2006/28	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 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?	12.04.06
TD 2006/29	Income tax: foreign currency exchange gains and losses: if a foreign exchange realisation gain is made under section 775-55 of the *Income Tax Assessment Act 1997* upon payment for the acquisition of foreign currency denominated trading stock (other than livestock that is only trading stock by reason of the statutory definition of trading stock), is that gain 'ordinary income' as defined in section 6-5 of the *Income Tax Assessment Act 1997* for the purposes of subsection 45-120(1) of Schedule 1 to the *Taxation Administration Act 1953*?	26.04.06
TD 2006/30	Income tax: foreign exchange: when calculating the amount of any gain or loss on disposal or redemption 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?	26.04.06
TD 2006/31	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	10.05.06

Ruling	Title	Issue date
TD 2006/32	Income tax: where there is a disposal of foreign currency or a right to receive foreign currency and forex realisation event 1 happens, is the amount attributable to a currency exchange rate effect determined by subtracting the non-forex component of the capital gain (or loss) from the overall capital gain (or loss)?	10.05.06
TD 2006/33	Income tax: is the cost of a depreciating asset purchased by a taxpayer to assist them undertake a specific client project immediately deductible under section 8-1 or written off over the effective life of the asset under section 40-25 of the *Income Tax Assessment Act 1997* if the taxpayer continues to hold the asset after the project ends?	10.05.06
TD 2006/34	Income tax: will the Commissioner exercise his discretion under subsection 27H(3) of the *Income Tax Assessment Act 1936* in determining the deductible amount in relation to a superannuation pension or 'eligible annuity' split pursuant to an agreement or court order on marriage breakdown?	24.05.06
TD 2006/35	Income tax: is a non-member spouse who is under 55 years of age entitled to a rebate under section 159SM or section 159SU of the *Income Tax Assessment Act 1936* when a superannuation pension or 'eligible annuity' is split pursuant to an agreement or court order on marriage breakdown on a specified percentage basis?	24.05.06
TD 2006/36	Income tax: consolidation: can the profit received on the disposal of membership interests in a subsidiary member of a consolidated group be income according to ordinary concepts?	24.05.06
TD 2006/37	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 2006?	17.05.06

Ruling	Title	Issue date
TD 2006/38	Income tax: consolidation: can Division 711 of the *Income Tax Assessment Act 1997* apply for the purpose of the core rules in Division 701 upon an entity ceasing to be a subsidiary member of an acquired consolidated group where Subdivision 705-C operates?	31.05.06
TD 2006/39	Income tax: is a hearse 'a car designed mainly for carrying passengers' for the purposes of section 40-230 of the *Income Tax Assessment Act 1997* and therefore subject to the car limit?	31.05.06
TD 2006/40	Income tax: does subsection 40-230(1) of the *Income Tax Assessment Act 1997* reduce the first element of the cost of a car designed mainly for carrying passengers by the amount of any input tax credit the taxpayer is or becomes entitled to for the acquisition or importation of the car before the car limit is applied?	31.05.06
TD 2006/41	Income tax: capital gains: what is the improvement threshold for the 2006-2007 income year under section 108-85 of the *Income Tax Assessment Act 1997*?	31.05.06
TD 2006/42	Income tax: what are the thresholds and limits for superannuation amounts in 2006-2007?	31.05.06
TD 2006/43	Income tax: what are the reasonable travel and meal allowance expense amounts for 2006-2007?	28.06.06
TD 2006/44	Income tax: what is the car limit for the 2006-2007 financial year?	05.07.06
TD 2006/45	Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2006 for the purposes of Division 7A of Part III of the *Income Tax Assessment Act 1936* and how is it used?	05.07.06
TD 2006/46	Income tax: what amounts are included in 'establishment expenditure' for the purposes of working out the decline in value of a horticultural plant under section 40-545 of the *Income Tax Assessment Act 1997*?	12.07.06

Ruling	Title	Issue date
TD 2006/47	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 after formation of the MEC group from outside the group by it or a subsidiary member to buy shares in an existing eligible tier-1 company of the group?	26.07.06
TD 2006/48	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, where the funds were borrowed either before or after formation of the consolidated group, by it or a subsidiary member to buy shares in an existing subsidiary member from another member of the consolidated group?	26.07.06
TD 2006/49	Income tax: are there circumstances when a balancing adjustment for a car is worked out under section 40-370 instead of section 40-285 of the *Income Tax Assessment Act 1997*?	02.08.06
TD 2006/50	Income tax: consolidation: losses: when a company that joins an existing MEC 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*?	30.08.06
TD 2006/51	Income tax: can a dividend, or part of a dividend, be non-assessable non-exempt income under both section 23AJ and section 23AI of the *Income Tax Assessment Act 1936*?	06.09.06
TD 2006/52	Income tax: can a dividend, or part of a dividend, be non-assessable non-exempt income under both section 23AJ and section 23AK of the *Income Tax Assessment Act 1936*?	06.09.06

Ruling	Title	Issue date
TD 2006/53	Income tax: consolidation: exit tax cost setting rules: how is the terminating value of an asset that is treated as if it were a CGT asset under subsection 705-30(5) of the *Income Tax Assessment Act 1997* worked out for the purposes of subsection 711-25(1) of that Act?	13.09.06
TD 2006/54	Income tax: how does a taxpayer work out the amount to be included in assessable income under section 27H of the *Income Tax Assessment Act 1936* for a superannuation pension or annuity that is payable in a foreign currency?	13.09.06
TD 2006/55	Income tax: value of goods taken from stock for private use for the 2006-2007 income year	06.09.06
TD 2006/56	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 entitled to a subvention payment?	20.09.06
TD 2006/57	Income tax: consolidation: what is an excluded asset under subsection 705-35(2) of the *Income Tax Assessment Act 1997*?	20.09.06
TD 2006/58	Income tax: consolidation: will a subsidiary company that is deregistered cease to be a member of a consolidated group with the consequence that it is treated as a leaving entity for the purposes of Division 711 of the *Income Tax Assessment Act 1997*?	27.09.06
TD 2006/59	Income tax: consolidation: subsidiary in liquidation: are unsatisfied debts of a subsidiary at the time of deregistration, being debts owed to creditors outside of the consolidated group, accounting liabilities for the purposes of subsection 711-45(1) of the *Income Tax Assessment Act*?	27.09.06

Ruling	Title	Issue date
TD 2006/60	Income tax: consolidation: is a deferred tax liability recognised and measured in accordance with AASB 1020 (AAS 3) *Income Taxes* (the 1999 standard) an accounting liability under subsection 705-70(1) where the 1999 standard was not adopted for the recognition and measurement of the liability for financial reporting purposes for the period within which the joining time occurred?	27.09.06
TD 2006/61	Income tax: is any part of an amount, which is otherwise deductible as a transport expense for travel between workplaces (one of which is a business), attributable to the relevant business activity under subsection 35-10(2) of the *Income Tax Assessment Act 1997*?	27.09.06
TD 2006/62	Income tax: are certain payments to a volunteer foster carer to provide foster care assessable income?	04.10.06
TD 2006/63	Income tax: capital gains: is a CGT asset that is leased by a taxpayer to a connected entity for use in the connected entity's business an active asset under section 152-40 of the *Income Tax Assessment Act 1997*?	15.11.06
TD 2006/64	Income tax: capital gains: can the clause 'the relevant business ceased to be carried on' in subparagraph 152-35(a)(ii) of the *Income Tax Assessment Act 1997* be satisfied in the case of a taxpayer who sold the business to another?	15.11.06
TD 2006/65	Income tax: capital gains: small business concessions: can a share in a company or an interest in a trust qualify as an active asset under subsection 152-40(3) of the *Income Tax Assessment Act 1997* if the company or trust owns interests in another entity that satisfies the '80% test'?	15.11.06

Ruling	Title	Issue date
TD 2006/66	Income tax: capital gains: small business concessions: is the rollover of an eligible termination payment from a discretionary trust to a superannuation fund, in relation to an employee who is also a beneficiary of the trust, a 'distribution of income or capital' under subsection 152-55(3) of the *Income Tax Assessment Act 1997* for the purposes of the controlling individual test?	15.11.06
TD 2006/67	Income tax: capital gains: small business concessions: does a person who has the power to remove the trustee of a discretionary trust and appoint a new trustee control the trust for the purposes of subparagraph 152-30(2)(c)(ii) of the *Income Tax Assessment Act 1997*?	15.11.06
TD 2006/68	Income tax: capital gains: small business concessions: can trustees or members of a complying superannuation fund 'control' the superannuation fund in the way described in section 152-30 of the *Income Tax Assessment Act 1997*?	15.11.06
TD 2006/69	Income tax: capital gains: small business concessions: must a taxpayer receive actual capital proceeds from a CGT event to qualify for the small business retirement exemption under Subdivision 152-D of the *Income Tax Assessment Act 1997*?	15.11.06
TD 2006/70	Income tax: capital gains: is a bank account or cash on hand included in the numerator of the '80% test' calculation in paragraph 152-40(3)(b) of the *Income Tax Assessment Act 1997*?	15.11.06
TD 2006/71	Income tax: capital gains: small business concessions: is the part of a payment which is a small business 50% reduction amount a non-assessable part under CGT event E4 in section 104-70 of the *Income Tax Assessment Act 1997*?	15.11.06
TD 2006/72	Income tax: does the relevant number determined for the purposes of working out the deductible amount of a superannuation pension or annuity under subsection 27H(2) of the *Income Tax Assessment Act 1936* take into account the life expectancy of a reversionary pensioner or annuitant?	15.11.06

Ruling	Title	Issue date
TD 2006/73	Income tax: demergers: in reallocating the cost bases of ownership interests under a demerger, as required by subsection 125-80(2) of the *Income Tax Assessment Act 1997*, is there more than one method that produces a reasonable apportionment?	22.11.06
TD 2006/74	Income tax: consolidation: membership: where a consolidatable group comes into existence at some time during a day can the head company make a choice under section 703-50 of the *Income Tax Assessment Act 1997* specifying that day as the day on and after which the consolidatable group is taken to be consolidated?	29.11.06
TD 2006/75	Income tax: consolidation: can the transfer of a tax loss under section 707-120 of the *Income Tax Assessment Act 1997*, to the extent that it could have been utilised by the transferor in the trial year under section 165-20 of that Act, constitute a COT transfer?	06.12.06
TD 2006/76	Income tax: consolidation: can a tax loss, transferred under section 707-120 of the *Income Tax Assessment Act 1997* to the extent that it could have been utilised by the transferor in the trial year under section 165-20 of that Act, satisfy the condition described in paragraph 707-350(1)(c) of the *Income Tax (Transitional Provisions) Act 1997*?	06.12.06
TD 2006/77	Income tax: capital gains: are all classes of shares (other than redeemable shares) issued by a company taken into account in determining if the company has a controlling individual under subsection 152-55(1) of the *Income Tax Assessment Act 1997*?	20.12.06

Ruling	Title	Issue date
TD 2006/78	Income tax: capital gains: are there any circumstances in which the premises used in a business of providing accommodation for reward may satisfy the active asset test in section 152-35 of the *Income Tax Assessment Act 1997* notwithstanding the exclusion in paragraph 152-40(4)(e) of the *Income Tax Assessment Act 1997* for assets whose main use is to derive rent?	20.12.06
TD 2006/79	Income tax: capital gains: small business concessions: is an entity that has a 'controller' under section 152-30 of the *Income Tax Assessment Act 1997* necessarily a small business CGT affiliate under paragraph 152-25(1)(b) of the *Income Tax Assessment Act 1997* of that 'controller'?	20.12.06

Taxation Determinations – notices of addendum

Ruling	Title	Issue date
TD 2000/7	Income tax: capital gains: when does a CGT event happen to shares in a company, for the purposes of Part 3-1 and Part 3-3 of the *Income Tax Assessment Act 1997*, if the company is deregistered under the Corporations Law?	11.01.06
TD 2000/52	Income tax: capital gains: can CGT event G3 in section 104-145 of the *Income Tax Assessment Act 1997* happen – enabling a shareholder to crystallise a capital loss on their shares in a company – if a liquidator declares that they expect to make a distribution during the winding up of the company?	11.01.06
TD 2002/3	Income tax: capital gains: can a shareholder in HIH Insurance Limited choose to make a capital loss on a share in that company under CGT event G3 (about a liquidator declaring shares worthless) in section 104-145 of the *Income Tax Assessment Act 1997*?	11.01.06

Ruling	Title	Issue date
TD 2002/17	Income tax: capital gains: can a shareholder in One.Tel Limited choose to make a capital loss on a share in that company under CGT event G3 (about a liquidator declaring shares worthless) in section 104-145 of the *Income Tax Assessment Act 1997*?	11.01.06
TD 2004/13	Income tax: capital gains: can CGT event E1 in section 104-55 of the *Income Tax Assessment Act 1997* happen to a shareholder in a company in voluntary administration under Part 5.3A of the *Corporations Act 2001* who declares a trust over their shares?	11.01.06
TD 2003/12	Income tax: what activities are 'seasonally dependent agronomic activities' for the purposes of section 82KZMG of the *Income Tax Assessment Act 1936*?	18.01.06
TD 2006/23	Fringe benefits tax: for the purposes of Division 7 of Part III 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 2006?	12.07.06
TD 2004/53	Income tax: consolidation tax cost setting rules: are distributions paid up a chain of entities sourced from profits in a lower-tier entity that did not accrue to the joined group added at step 3 of the entry allocable cost amount of the higher-tier entity?	16.08.06
TD 2004/55	Income tax: consolidation tax cost setting rules: step 3 of the allocable cost amount: is the 'retained profits' amount referred to in subsection 705-90(2) of the *Income Tax Assessment Act 1997* a cumulative retained profits balance?	16.08.06
TD 2004/59	Income tax: consolidation tax cost setting rules: how do you work out the amount subtracted at step 5 of the allocable cost amount where the loss taken into account under subsection 705-100(1) of the *Income Tax Assessment Act 1997* has also reduced the step 3 amount?	16.08.06

Ruling	Title	Issue date
TD 2004/62	Income tax: consolidation tax cost setting rules: how does subsection 701-30(2) of the *Income Tax (Transitional Provisions) Act 1997* modify the step 3 amount under section 705-90 of the *Income Tax Assessment Act 1997*?	16.08.06
TD 93/230	Income tax and fringe benefits tax: is a camping allowance assessable income under section 30 of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) or under subsection 25(1) of the *Income Tax Assessment Act 1936* (ITAA)?	04.10.06
TD 94/97	Fringe benefits tax: what does the phrase 'customary for employers in the industry' mean in relation to the provision of fringe benefits to employees?	04.10.06
TD 92/150	Income tax: can an amount of interest payable to a taxpayer under the *Taxation (Interest on Overpayments) Act 1983* be applied by the Commissioner against an amount of tax which is assessed but not yet due and payable by the taxpayer?	29.11.06
TD 93/50	Income tax: do credits of tax instalment deductions constitute 'an amount of relevant tax ... paid by a person' for the purposes of subsection 9(1) of the *Taxation (Interest on Overpayments) Act 1983* (TIOPA)?	29.11.06

Taxation Determinations – notices of withdrawal

Ruling	Title	Issue date
TD 95/25	Income tax: is a hearse a motor car or a station wagon for the purposes of section 57AF of the *Income Tax Assessment Act 1936* and therefore subject to the limit on cost price for depreciation?	01.03.06
TD 93/34	Income tax and fringe benefits tax: is there a withdrawal of a private ruling by a later inconsistent public ruling if the year of income or fringe benefits tax year to which the private ruling relates has (a) already ended or (b) commenced but not yet ended?	05.04.06

Ruling	Title	Issue date
TD 95/45	Income tax: self assessment: can a partnership make a valid application for a Private Ruling in terms of section 14ZAF of the *Taxation Administration Act 1953* (TAA)?	05.04.06
TD 96/5	Income tax: self assessment: can a person (the attorney) acting within the terms of a general power of attorney validly apply on behalf of the grantor of the power of attorney (the principal) for a private ruling on the way in which a tax law or tax laws will apply to the principal?	05.04.06
TD 96/6	Income tax: self assessment: can a person obtain a private ruling in terms of Part IVAA of the *Taxation Administration Act 1953* (TAA) for a year of income after the year ended 30 June 1992, where the question covered in the private ruling concerns depreciation deductions allowable in respect of plant acquired and used, or installed ready for use, before 1 July 1992?	05.04.06
TD 96/16	Income tax: self assessment: can a person obtain a private ruling under Part IVAA of the *Taxation Administration Act 1953* (TAA) on the question of whether that person is carrying on a business?	05.04.06
TD 93/189	Income tax: can the cost of plant purchased for a specific project, and fully charged to the client, but which is still held after that project was completed and able to be used again, be treated as fully deductible under subsection 51(1) or under the depreciation provisions of the *Income Tax Assessment Act 1936*?	10.05.06
TD 95/29	Income tax: capital gains: is a capital loss available under Part IIIA of the *Income Tax Assessment Act 1936* for securities (other than shares) held in a company in liquidation if the liquidator has declared them to have no value?	14.06.06

Ruling	Title	Issue date
TD 98/3	Income tax: where a horticulture business buys plants from a nursery and has the nursery maintain them prior to delivery are the costs of buying and maintaining the plants deductible under either: (a) section 8-1 of the *Income Tax Assessment Act 1997*; or (b) Division 10F of Part III of the *Income Tax Assessment Act 1936* ('the 1936 Act')?	12.07.06
TD 2004/54	Income tax: consolidation tax cost setting rules: is the amount of the adjustment under paragraph 705-90(6)(b) of the *Income Tax Assessment Act 1997* different depending upon whether the recouped losses are economic or non-economic losses?	16.08.06
TD 2004/56	Income tax: consolidation tax cost setting rules: step 3 of the allocable cost amount: how do you work out the paragraph 705-90(6)(b) of the *Income Tax Assessment Act 1997* amount where only some of the undistributed profits of a year have recouped losses prior to the joining time?	16.08.06
TD 2004/61	Income tax: consolidation tax cost setting rules: step 3 of the allocable cost amount: should tax losses or net capital losses transferred to a joining entity be taken into account when determining whether an amount should be excluded at paragraph 705-90(6)(b) of the *Income Tax Assessment Act 1997*?	16.08.06
TD 93/15	Income tax: a taxpayer makes a voluntary admission after lodging a return for 1989-90, 1990-91, 1991-92 or an 'early balancing' 1992-93 year which resulted in a liability to pay additional tax under subsection 223(1) of the *Income Tax Assessment Act 1936* (ITAA). In what circumstances will we, in accordance with paragraph 23 of Taxation Ruling IT 2517, remit in full the additional tax?	30.08.06

Ruling	Title	Issue date
TD 2004/52	Income tax: consolidation tax cost setting rules: why are adjustments made under steps 3 and 4 of the allocable cost amount calculation in respect of the profits and losses of a joining entity that have accrued to the joined group?	30.08.06
TD 93/74	Income tax: can a payment made to a cleaning contractor by someone not associated with the industry be a 'prescribed payment' for the purposes of the prescribed payments system?	06.09.06
TD 94/47	Fringe benefits tax: are meals supplied to crew members of trawlers subject to fringe benefits tax?	04.10.06
TD 92/196	Income tax: if an Australian resident taxpayer provides a tax file number (TFN) or proof of exemption to an investment body after tax has been deducted by that body, when can a refund of the TFN amount deducted be given by the Australian Taxation Office (ATO)?	18.10.06
TD 93/87	Income tax: should TFN amounts be deducted from that part of a unit trust distribution which is funded by fully franked dividends received by the trust?	18.10.06
TD 93/88	Income tax: are TFN amounts deducted from the "tax free income" component of a unit trust distribution?	18.10.06
TD 93/225	Income tax: are Tax Instalment Deductions (TIDs) required to be made from director's fees where the director is also an employee of a related company and it is a condition of employment or appointment that the director's fees be paid by the director to the related company?	18.10.06
TD 94/70	Income tax: employee share acquisition schemes: can income that is assessable under section 26AAC of the *Income Tax Assessment Act 1936* be subject to provisional tax?	18.10.06
TD 93/30	Income tax: does exemption with progression apply in calculating provisional tax when exempt foreign source income is involved?	01.11.06

Ruling	Title	Issue date
TD 93/193	Income tax: where a trustee is assessed under subsection 98(1) of the *Income Tax Assessment Act 1936* and the income of the trust includes prescribed payments, are both the resident beneficiary of the trust who is under a legal disability, as well as the trustee, entitled to prescribed payments system (PPS) credits?	01.11.06
TD 93/143	Income tax: in completing a tax agent's certificate, may the name of the partnership or company be stamped or typed, or must the registered nominee write out the name while signing the certificate?	13.12.06

Taxation Determinations – notices of erratum

Ruling	Title	Issue date
TD 2006/1	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?	08.02.06
TD 2000/53	Income tax: can a taxpayer that uses 13 four weekly accounting periods or 12 accounting periods, some of four weeks and others of five weeks, calculate their PAYG instalment amount for an instalment quarter having regard to their normal accounting periods?	29.11.06
TD 2000/54	Income tax: can a taxpayer calculate their Pay As You Go (PAYG) instalment amount for an instalment quarter having regard to their commercial accounting periods if they have changed the day on which their tax period ends under section 27-35 of *A New Tax System (Goods and Services Tax) Act 1999*?	29.11.06

Class Rulings

4. During the 2006 calendar year the Commissioner of Taxation issued:

Class Rulings

Ruling	Title	Issue date
CR 2006/1	Income tax: Macquarie Goodman Industrial Trust – Macquarie Goodman Group merger stapling arrangement	18.01.06
CR 2006/2	Income tax: Macquarie Goodman Management Limited – Macquarie Goodman Group merger stapling arrangement	18.01.06
CR 2006/3	Income tax: Swinburne University – Industry-Based Learning Scholarship	01.02.06
CR 2006/4	Income tax: Approved Early Retirement Scheme – NCR Australia Pty Limited	08.02.06
CR 2006/5	Income tax: capital gains: demerger of AGL Energy Limited by the Australian Gas Light Company	08.02.06
CR 2006/6	Income tax: off-market share buy-back: Westpac Banking Corporation	08.02.06
CR 2006/7	Income tax: Approved Early Retirement Scheme – Queensland Government	01.03.06
CR 2006/8	Income tax: redemption of Preferred Exchangeable Resettable Listed Shares (PERLS) – Commonwealth Bank of Australia	01.03.06
CR 2006/9	Income tax: Preferred Capital Limited, Commonwealth Bank of Australia – Perpetual Exchangeable Repurchaseable Listed Securities (PERLS III)	01.03.06
CR 2006/10	Income tax: Approved Early Retirement Scheme – Bostik Australia Pty Limited	01.03.06
CR 2006/11	Income tax: Leave – Deferred Salary Scheme – employees of Lutheran Schools and Kindergartens in Western Australia	08.03.06
CR 2006/12	Income tax: exempt income: approved projects: employees of Specialist Training Australia Pty Ltd	08.03.06

Ruling	Title	Issue date
CR 2006/13	Fringe benefits tax and income tax: employer contributions to the WA Construction Industry Redundancy (No. 2) Fund	08.03.06
CR 2006/14	Income tax: Approved Early Retirement Scheme – Shell Refining (Australia) Pty Ltd	15.03.06
CR 2006/15	Income tax: assessable income: Australian Agency for International Development employees – deployed to Indonesia as Development Program specialists under the Australia – Indonesia Partnership for Reconstruction and Development	22.03.06
CR 2006/16	Income tax: assessable income: Australian Agency for International Development employees – deployed to Papua New Guinea as Development Program Specialists	22.03.06
CR 2006/17	Income tax: assessable income: Department of Finance and Administration employees – deployed to Papua New Guinea (PNG) under the PNG Australia Finance Twinning Scheme	22.03.06
CR 2006/18	Income tax: assessable income: Australian Federal Police employees deployed to the Jordan International Police Training Centre	22.03.06
CR 2006/19	Income tax: assessable income: Australian Federal Police SES employees deployed to the Solomon Islands as members of the Participating Police Force under the Regional Assistance Mission to the Solomon Islands	22.03.06
CR 2006/20	Income tax: assessable income: Department of the Treasury employees – deployed to Papua New Guinea (PNG) under the PNG – Australia Treasury Twinning Scheme	22.03.06
CR 2006/21	Income tax: Approved Early Retirement Scheme – Department of Sustainability and Environment	05.04.06
CR 2006/22	Income tax: Approved Early Retirement Scheme – Tarong Energy Corporation Limited	05.04.06

Ruling	Title	Issue date
CR 2006/23	Income tax: off-market share buy-back: St George Bank Limited	12.04.06
CR 2006/24	Income tax: standard private practice arrangements of salaried medical officers of a South Australian health agency	12.04.06
CR 2006/25	Income tax: AMP Limited – Proposed return of capital to shareholders	12.04.06
CR 2006/26	Income tax: assessable income: football umpires: East Gippsland Umpires Association Incorporated receipts	19.04.06
CR 2006/27	Income tax: La Trobe University – Victorian Public Health Training Scheme Scholarships	19.04.06
CR 2006/28	Income tax: Deakin University – The Faculty of Science and Technology Industry Based Learning Program scholarships	19.04.06
CR 2006/29	Income tax: capital gains: amendment of constitution: possibility of creation of a new trust: Macquarie Infrastructure Trust (I)	19.04.06
CR 2006/30	Income tax: capital gains: amendment of constitution: possibility of creation of a new trust: Macquarie Infrastructure Trust (II)	19.04.06
CR 2006/31	Income tax: capital gains: amendment of constitution: possibility of creation of a new trust: Diversified Utility and Energy Trust No 1	19.04.06
CR 2006/32	Income tax: capital gains: amendment of constitution: possibility of creation of a new trust: Diversified Utility and Energy Trust No 2	19.04.06
CR 2006/33	Income tax: share buy-back: BHP Billiton Limited	19.04.06
CR 2006/34	Income tax: Approved Early Retirement Scheme – Department of Justice – Corrections Victoria	26.04.06
CR 2006/35	Income tax: determination of funded portion of a defined benefit pension	26.04.06
CR 2006/36	Income tax: capital gains: scrip for scrip roll-over: exchange of units in the Principal America Office Trust for units in the Macquarie Office Trust	26.04.06
CR 2006/37	Income tax: return of capital: Endeavour HealthCare Ltd	03.05.06

Ruling	Title	Issue date
CR 2006/38	Income tax: deductibility of donations to the Australian Prospectors and Miners Hall of Fame	03.05.06
CR 2006/39	Income tax: Avatar Industries Limited: proposed return of capital	03.05.06
CR 2006/40	Income tax: Approved Early Retirement Scheme – Box Hill Institute of TAFE – Centre for Media, Design and Arts	17.05.06
CR 2006/41	Income tax: Approved Early Retirement Scheme – Box Hill Institute of TAFE – Centre for Business Programs	17.05.06
CR 2006/42	Income tax: treatment of payments received under the Securing our Fishing Future package: • Business Exit Assistance – Fishing Concession Voluntary Surrender • Boat Scrapping Incentive •Business Advice Assistance	17.05.06
CR 2006/43	Income tax: Approved Early Retirement Scheme – Wallenius Wilhelmsen Logistics	24.05.06
CR 2006/44	Income tax: Approved Early Retirement Scheme – Nissan Motor Co (Australia) Pty Ltd	24.05.06
CR 2006/45	Income tax: Promina Group Limited – proposed 2006 return of capital	24.05.06
CR 2006/46	Income tax: deductibility of employer contributions to the South Australian Building Industry Redundancy Scheme Trust	31.05.06
CR 2006/47	Fringe benefits tax: employer clients of SmartSalary Pty Limited that make use of a Meal Entertainment Purchasing Card facility	07.06.06
CR 2006/48	Fringe benefits tax: employer clients of SmartSalary Pty Limited who are subject to the provisions of section 57A of the *Fringe Benefits Tax Assessment Act 1986* that make use of a Meal Entertainment Purchasing Card facility	07.06.06
CR 2006/49	Income tax: return of capital: Rinker Group Limited	07.06.06
CR 2006/50	Income tax: deductibility of employer contributions to the Mechanical and Electrical Redundancy Trust	07.06.06

Ruling	Title	Issue date
CR 2006/51	Income tax: assessable income: football umpires: Eastern Districts Football League receipts	14.06.06
CR 2006/52	Income tax: scrip for scrip roll-over: exchange of ordinary shares in Royal Dutch Petroleum Company for ordinary shares in Royal Dutch Shell plc	21.06.06
CR 2006/53	Income tax: scrip for scrip roll-over: cancellation of ordinary shares in Shell Transport and Trading Company in exchange for Royal Dutch Shell plc B shares	14.06.06
CR 2006/54	Income tax: Shell Group Restructure – Employee Option Plans – discount not assessed at time of restructure	14.06.06
CR 2006/55	Income tax: Shell Group Restructure – Employee Share Scheme – Tax Deferred	14.06.06
CR 2006/56	Income tax: Shell Group Restructure – Employee Share Scheme – Tax exempt	14.06.06
CR 2006/57	Income tax: exempt income: approved projects: employees of JML Engineered Facades Pty Limited	21.06.06
CR 2006/58	Income tax: assessable income: Australian Federal Police personnel deployed to Vanuatu as part of the Development Cooperation Project	21.06.06
CR 2006/59	Income tax: Shell Group Restructure – Employee Share Scheme – Share Entitlements	28.06.06
CR 2006/60	Income tax: scrip for scrip roll-over: acquisition of Patrick Corporation Limited by Toll Holdings Limited	28.06.06
CR 2006/61	Income tax: proposed capital reduction: Singapore Telecommunications Limited	28.06.06
CR 2006/62	Income tax: Approved Early Retirement Scheme – Corporate Administration Agency	28.06.06
CR 2006/63	Income tax: Direct Athlete Support Scheme payments provided by the Australian Sports Commission	12.07.06
CR 2006/64	Income tax: Approved Early Retirement Scheme – Office of Government ICT	19.07.06

Ruling	Title	Issue date
CR 2006/65	Income tax: Approved Early Retirement Scheme – the Diocese of Toowoomba Catholic Education Office	19.07.06
CR 2006/66	Income tax: return of capital: Endeavour HealthCare Ltd	19.07.06
CR 2006/67	Income tax: Central Equity Limited Selective Capital Reduction	26.07.06
CR 2006/68	Income tax: capital gains: Step-up Preference Shares: St George Bank Limited	26.07.06
CR 2006/69	Income tax: assessable income and tax offsets: payments made by Ensham Workers Entitlement Fund Pty Ltd	02.08.06
CR 2006/70	Fringe benefits tax: employee participation in the Weight Watchers 'At Work' program	02.08.06
CR 2006/71	Income tax: Approved Early Retirement Scheme – Brisbane Catholic Education	02.08.06
CR 2006/72	Income tax: Approved Early Retirement Scheme – Australian Wool Testing Authority Ltd	02.08.06
CR 2006/73	Income tax: NSW probationary constables – self education expenses – Associate Degree of Policing Practice	09.08.06
CR 2006/74	Income tax: SFE Corporation Limited – Executive Equity Plan – merger with Australian Stock Exchange Limited	09.08.06
CR 2006/75	Income tax: Tattersall's Group Restructure: allocation of shares to current employee beneficiaries	09.08.06
CR 2006/76	Income tax: share buy-back: Coles Myer Ltd	09.08.06
CR 2006/77	Income tax: eligible termination payment – special redundancy payment made by the New South Wales Government to timber industry workers under the Brigalow Timber Workers Assistance Fund	16.08.06
CR 2006/78	Income tax: Approved Early Retirement Scheme: Metropolitan Fire and Emergency Services Board	16.08.06
CR 2006/79	Income tax: Approved Early Retirement Scheme – Queensland University of Technology	16.08.06

Ruling	Title	Issue date
CR 2006/80	Income tax: proposed return of capital: Austar United Communications Limited	23.08.06
CR 2006/81	Fringe benefits tax and income tax: employer clients of Sodexho Australia Pty Ltd or Universal Sodexho Pty Ltd that make use of the Sodexho 'SmartPay' card facility	30.08.06
CR 2006/82	Income tax: assessable income: employees deployed under the Capacity Building Service Centre (CBSC) program in Papua New Guinea which is administered by the Australian Agency for International Development	30.08.06
CR 2006/83	Income tax: Department of Ageing, Disability and Home Care (NSW) Attendant Care Program Direct Payment Pilot project	30.08.06
CR 2006/84	Income tax: Department of Human Services (Vic) Disability Support Direct Payment Plan	30.08.06
CR 2006/85	Income tax: assessable income: football umpires: North East Umpires Board receipts	30.08.06
CR 2006/86	Income tax: Australian Stock Exchange Limited – proposed return of capital	06.09.06
CR 2006/87	Income tax: Westpac Funds Management Limited, Westpac Banking Corporation – Westpac Trust Preferred Securities (Westpac TPS)	06.09.06
CR 2006/88	Income tax: scrip for scrip rollover: acquisition of Travelscene Limited by S8 Limited	13.09.06
CR 2006/89	Income tax: assessable income: Australian Federal Police deployed to Timor-Leste in accordance with the arrangement dated 26 May 2006	13.09.06
CR 2006/90	Income tax: Miller's Retail Limited: proposed return of capital and share consolidation	20.09.06
CR 2006/91	Income tax: assessable income: Australian Federal Police personnel deployed to Sudan as part of the United Nations peacekeeping force	20.09.06
CR 2006/92	Income tax: scrip for scrip rollover: acquisition of Brambles Industries Limited by Brambles Limited	27.09.06

Ruling	Title	Issue date
CR 2006/93	Income tax: assessable income: football umpires: Southern Football League Limited receipts	27.09.06
CR 2006/94	Income tax: taxation of Joint Petroleum Development Area (JPDA) employment income: foreign tax credits – employees of ConocoPhillips Australia Pty Ltd and ConocoPhillips (03-12) Pty Ltd	27.09.06
CR 2006/95	Income tax: taxation of Joint Petroleum Development Area (JPDA) employment income: foreign tax credits – employees of Farstad Holdings	27.09.06
CR 2006/96	Income tax: Construction Industry (Long Service) Act 1997 – Construction Industry (Long Service) Fund – Self-Employed Worker – Interest on Account	27.09.06
CR 2006/97	Income tax: Approved Early Retirement Scheme: Diocese of Townsville Catholic Education Office	27.09.06
CR 2006/98	Income tax: Approved Early Retirement Scheme: Maritime Safety Queensland	04.10.06
CR 2006/99	Income tax: return of capital – Talent2 International Ltd	11.10.06
CR 2006/100	Income tax: Transfield Services Limited – TranShare Employee Share Plan	11.10.06
CR 2006/101	Income tax: BHP Billiton Limited – Employee Long Term Incentive Plan	11.10.06
CR 2006/102	Income tax: capital gains: demergers involving Sydney Roads Group stapled securities and Macquarie Infrastructure Group stapled securities	11.10.06
CR 2006/103	Income tax: Brambles Industries Limited 2001 Executive Share Option Plan and 2001 Executive Performance Share Plan	18.10.06
CR 2006/104	Fringe benefits tax: employers who use the Intelematics Fleet Telematics system as a means to record log book entries when calculating the taxable value of car fringe benefits for the purposes of Division 2 of Part III of the *Fringe Benefits Tax Assessment Act 1986*	18.10.06
CR 2006/105	Income tax: Baycorp Advantage Limited: return of capital	18.10.06

Ruling	Title	Issue date
CR 2006/106	Income tax: return of capital: Ausron Limited	18.10.06
CR 2006/107	Income tax: proposed return of capital by Hostworks Group Ltd	25.10.06
CR 2006/108	Income tax: assessable income: Australian Federal Police personnel on long term, non-diplomatic posting to East Timor (Timor-Leste) under the auspices of the Timor-Leste Police Development Program	01.11.06
CR 2006/109	Income tax: assessable income: Australian Federal Police personnel on long term, non-diplomatic posting to Solomon Islands under the auspices of the Regional Assistance Mission to Solomon Islands	01.11.06
CR 2006/110	Income tax: capital gains: scrip for scrip roll-over: exchange of shares in Transurban Limited for shares in Transurban Holdings Limited and subsequent Transurban Holdings Limited share consolidation	08.11.06
CR 2006/111	Income tax: eligible termination payment: Rail Corporation NSW, Rail Infrastructure Corporation and State Rail Authority of NSW – transfer of employment	15.11.06
CR 2006/112	Income tax: treatment of payments received for the permanent transfer of New South Wales water entitlements under the Living Murray Initiative	15.11.06
CR 2006/113	Income tax: treatment of payments received for the permanent transfer of South Australian water entitlements under the Living Murray Initiative	15.11.06
CR 2006/114	Income tax: treatment of payments received for the permanent transfer of Victorian water entitlements under the Living Murray Initiative	15.11.06
CR 2006/115	Income tax: IBT Education Limited return of capital	22.11.06
CR 2006/116	Income tax: return of capital: Altera Capital Limited	29.11.06
CR 2006/117	Income tax: return of capital: Sofcom Limited	29.11.06
CR 2006/118	Income tax: Westpac Banking Corporation Restricted Share Plan	29.11.06

Ruling	Title	Issue date
CR 2006/119	Income tax: assessable income: employees of the Australian Public Service and the Australian Federal Police working in Papua New Guinea as part of the Enhanced Cooperation program	06.12.06
CR 2006/120	Income tax: Approved Early Retirement Scheme – Advantage Petroleum Pty Ltd	06.12.06
CR 2006/121	Fringe benefits tax: contributions to an approved worker entitlement fund: Australina Construction Industry Redundancy Trust	13.12.06
CR 2006/122	Income tax: GRD Limited – reduction of capital	13.12.06
CR 2006/123	Income tax: Henderson Group plc – return of capital	13.12.06
CR 2006/124	Income tax: scrip for scrip roll-over: exchange of ordinary shares in Alinta Limited under the Alinta Scheme of Arrangement	13.12.06
CR 2006/125	Income tax: scrip for scrip roll-over: exchange of ordinary shares in The Australian Gas Light Company under the AGL Scheme of Arrangement: buy-back of converting shares	20.12.06
CR 2006/126	Income tax: Shell Group – Employee Performance Share Plan	20.12.06
CR 2006/127	Income tax: Becton Property Group: Becton Property Group Limited and Becton Property Trust Stapled Security Initial Public Offering	20.12.06
CR 2006/128	Income tax: Becton Property Group Restructure: Becton Property Group Limited Share and Becton Property Trust Unit Stapling Arrangement	20.12.06
CR 2006/129	Income tax: Qantas Deferred Share Plan – 2004/05 Performance Rights	20.12.06
CR 2006/130	Income tax: Qantas Deferred Share Plan – 2005 Performance Rights	20.12.06
CR 2006/131	Income tax: Qantas Deferred Share Plan – 2005 Performance Shares	20.12.06

Ruling	Title	Issue date
CR 2006/132	Income tax: treatment of payments received under the Securing our Fishing Future package: • Business Exit Assistance (Round 2) – Fishing Concession Voluntary Surrender • Boat Scrapping Incentive • Business Advice Assistance	20.12.06
CR 2006/133	Income tax: proposed return of capital by Village Roadshow Ltd	20.12.06

Class Rulings – notices of addendum

Ruling	Title	Issue date
CR 2005/93	Income tax: dividend payment: StateWest Credit Society Limited	15.02.06
CR 2001/1	Income tax: Class Rulings system	05.04.06
CR 2006/7	Income tax: Approved Early Retirement Scheme – Queensland Government	11.10.06
CR 2005/97	Income tax: Qantas Deferred Share Plan – Senior Manager Long Term Incentives Rules	18.10.06
CR 2005/98	Income tax: Qantas Deferred Share Plan – 2002 Performance Bonus Plan Rules	18.10.06
CR 2005/99	Income tax: Qantas Deferred Share Plan – 2003/04 Performance Rights Plan Rules	18.10.06
CR 2005/100	Income tax: Qantas Deferred Share Plan – 2004 Performance Share Plan Rules	18.10.06
CR 2006/86	Income tax: Australian Stock Exchange Limited – proposed return of capital	25.10.06

Class Rulings – notices of withdrawal

Ruling	Title	Issue date
CR 2006/5	Income tax: capital gains: demerger of AGL Energy Limited by the Australian Gas Light Company	28.06.06
CR 2005/101	Income tax: assessable income: football umpires: Albury Umpires League Inc. receipts	30.08.06

Ruling	Title	Issue date
CR 2004/109	Income tax: exempt foreign employment income: section 23AG: Australian Federal Police personnel on long term, non-diplomatic posting to East Timor (Timor-Leste) under the auspices of the Timor Leste Police Development Program	01.11.06
CR 2004/129	Income tax: exempt foreign employment income: section 23AG: Australian Federal Police personnel on long term, non-diplomatic posting to Solomon Islands under the auspices of the Regional Assistance Mission to Solomon Islands	01.11.06
CR 2004/73	Income tax: assessable income: employees of the Australian Public Service and the Australian Federal Police working in Papua New Guinea as part of the 'Enhanced Cooperation Package' program	06.12.06

Class Rulings – notices of erratum

Ruling	Title	Issue date
CR 2006/67	Income tax: Central Equity Limited Selective Capital Reduction	09.08.06
CR 2006/78	Income tax: Approved Early Retirement Scheme: Metropolitan Fire and Emergency Services Board	30.08.06

Product Rulings

5. During the 2006 calendar year the Commissioner of Taxation issued:

Product Rulings

Ruling	Title	Issue date
PR 2006/1	Income tax: 2006 Timbercorp Almond Project – Early Growers (to 15 June 2006)	15.02.06
PR 2006/2	Income tax: 2006 Timbercorp Almond Project – Post 30 June Growers	15.02.06
PR 2006/3	Income tax: Palandri Winegrape Project 2005 – 2006 Growers (using finance from Palandri Finance Ltd)	15.02.06

Ruling	Title	Issue date
PR 2006/4	Income tax: Willmott Forests Professional Investor – 2006 Project	22.02.06
PR 2006/5	Income tax: tax consequences of investing in Westpac 'SWB' Series Self-Funding Instalments – 2005 Product Disclosure Statement – cash applicants and on-market purchasers	01.03.06
PR 2006/6	Income tax: Adelaide Hills Premium Vineyard Project – Late 2006 Farmers	01.03.06
PR 2006/7	Income tax: Gunns Plantations Limited Woodlot Project 2006 '2006 Growers'	08.03.06
PR 2006/8	Income tax: Gunns Plantations Limited Woodlot Project 2006 '2007 Growers'	08.03.06
PR 2006/9	Income tax: The Paulownia Tree Farming Project No 1 – NCL	08.03.06
PR 2006/10	Income tax: Capital Forestry Units 2006 and 2007 – 2006 Financial Year	08.03.06
PR 2006/11	Income tax: Capital Forestry Units 2006 and 2007 – 2007 Financial Year	08.03.06
PR 2006/12	Income tax: The Forestry Project 2006 and 2007 – 2006 Financial Year	08.03.06
PR 2006/13	Income tax: The Forestry Project 2006 and 2007 – 2007 Financial Year	08.03.06
PR 2006/14	Income tax: 2006 Swan Hill Almond Grower Project – 2006 Growers	08.03.06
PR 2006/15	Income tax: Income tax: Income Forestry Bonds 2006 and 2007 – 2006 Financial Year	15.03.06
PR 2006/16	Income tax: Income tax: Income Forestry Bonds 2006 and 2007 – 2007 Financial Year	15.03.06
PR 2006/17	Income tax: Income tax: Oxley Plantations Macadamia Project 2006	15.03.06
PR 2006/18	Income tax: Primary Yield Eucalypt Project No. 9 – Pre 30 June Growers (to 30 June 2006)	22.03.06
PR 2006/19	Income tax: Primary Yield Eucalypt Project No. 9 – Post 30 June Growers (to 31 December 2006)	22.03.06
PR 2006/20	Income tax: Primary Yield Eucalypt Project No. 9 – Pre 30 June Growers (to 30 June 2007)	22.03.06

Ruling	Title	Issue date
PR 2006/21	Income tax: Oak Valley Truffle Project	22.03.06
PR 2006/22	Income tax: Gunns Plantations Winegrape Project 2005 Supplementary Release – 2006 Investors	22.03.06
PR 2006/23	Income tax: Barossa Vines Project 2006 – Applicant Group 1	22.03.06
PR 2006/24	Income tax: RFM Almond Fund 2006 – Early Growers Pre 16 June 2006	29.03.06
PR 2006/25	Income tax: RFM Almond Fund 2006 – Late Growers Post 1 July 2006	29.03.06
PR 2006/26	Income tax: deductibility of interest incurred on borrowings related to the Merrill Lynch Structured Equity Loan	29.03.06
PR 2006/27	Income tax: 2006 Grain Co-Production Project	29.03.06
PR 2006/28	Income tax: Macquarie Forestry Investment 2006 (Pre 1 July 2006 Growers)	29.03.06
PR 2006/29	Income tax: FEA Plantations Project 2006 '2006 Growers'	29.03.06
PR 2006/30	Income tax: FEA Plantations Project 2006 '2007 Growers'	29.03.06
PR 2006/31	Income tax: Rewards Group Tropical Fruits Project 2006	29.03.06
PR 2006/32	Income tax: Australian Bight Abalone Project 2006 – Wholesale Offer	29.03.06
PR 2006/33	Income tax: Macquarie Forestry Investment 2006 (Post 30 June 2006 Growers)	05.04.06
PR 2006/34	Income tax: NTT Mahogany Project No. 2 – 2006 Growers	05.04.06
PR 2006/35	Income tax: NTT Mahogany Project No. 2 – 2007 Growers	05.04.06
PR 2006/36	Income tax: Macquarie Almond Investment 2006 – Early Growers (to 15 June 2006)	05.04.06
PR 2006/37	Income tax: Premium Plantations Combined Hardwood Project 2006 (pre 1 July 2006 Growers)	05.04.06
PR 2006/38	Income tax: Premium Plantations Combined Hardwood Project 2006 (1 July 2006 to 30 September 2006 Growers)	05.04.06

Ruling	Title	Issue date
PR 2006/39	Income tax: Premium Plantations Hardwood Sawlog Project 2006 (pre 1 July 2006 Growers)	05.04.06
PR 2006/40	Income tax: Premium Plantations Hardwood Sawlog Project 2006 (1 July 2006 to 30 September 2006 Growers)	05.04.06
PR 2006/41	Income tax: ITC Pulpwood Project 2006 – Pre 1 July 2006 Growers	05.04.06
PR 2006/42	Income tax: ITC Pulpwood Project 2006 – Post 30 June 2006 Growers	05.04.06
PR 2006/43	Income tax: deductibility of interest incurred on borrowings in relation to the Macquarie Fusion Funds – June 2006 Offer	05.04.06
PR 2006/44	Income tax: The Complete History of Cricket – The Origins	05.04.06
PR 2006/45	Income tax: ITC Sandalwood Project 2006 – Pre 1 July 2006 Growers	12.04.06
PR 2006/46	Income tax: ITC Sandalwood Project 2006 – Post 30 June 2006 Growers	12.04.06
PR 2006/47	Income tax: McLeod's Daughters 2006 Investment	12.04.06
PR 2006/48	Income tax: Australian South Sea Pearl Project 2006	12.04.06
PR 2006/49	Income tax: Australian South Sea Pearl Project 2006 (Retail)	12.04.06
PR 2006/50	Income tax: Brooklyn Park Olive Groves Project Stage 4 Extension	12.04.06
PR 2006/51	Income tax: National Viticultural Fund of Australia Project No. 5 (May 2006 Growers)	12.04.06
PR 2006/52	Income tax: National Viticultural Fund of Australia Project No. 5 (October 2006 Growers)	12.04.06
PR 2006/53	Income tax: National Viticultural Fund of Australia Project No. 5 (May 2007 Growers)	12.04.06
PR 2006/54	Income tax: Margaret River Watershed Premium Wine Project 2006 (to 15 June 2006)	12.04.06
PR 2006/55	Income tax: 2006 Timbercorp Olive Project – Early Growers (to 15 June 2006)	26.04.06
PR 2006/56	Income tax: 2006 Timbercorp Olive Project – Post 30 June Growers	26.04.06

Ruling	Title	Issue date
PR 2006/57	Income tax: 2006 Timbercorp Avocado Project – Early Growers	26.04.06
PR 2006/58	Income tax: 2006 Timbercorp Avocado Project – Post 30-June Growers	26.04.06
PR 2006/59	Income tax: The Paulownia Tree Farming Project No 3	03.05.06
PR 2006/60	Income tax: Kiri Park Project 2005/2006 – Pre June 2006 Growers – Finance Package	03.05.06
PR 2006/61	Income tax: Film Investment – 'Hell for Leather'	03.05.06
PR 2006/62	Income tax: Rewards Group Teak Project 2006 (Post 30 June Growers)	03.05.06
PR 2006/63	Income tax: Rewards Group Teak Project 2006 (Pre 1 July Growers)	03.05.06
PR 2006/64	Income tax: BioForest Dual Income Project – 2006 Growers	03.05.06
PR 2006/65	Income tax: BioForest Dual Income Project – 2007 Growers	03.05.06
PR 2006/66	Income tax: ITC Red Mahogany Project 2006 – Pre 1 July 2006 Growers	03.05.06
PR 2006/67	Income tax: ITC Red Mahogany Project 2006 – Post 30 June 2006 Growers	03.05.06
PR 2006/68	Income tax: ITC Teak Project 2006 – Pre 1 July 2006 Growers	03.05.06
PR 2006/69	Income tax: ITC Teak Project 2006 – Post 30 June 2006 Growers	03.05.06
PR 2006/70	Income tax: 2006 Cherry Project	03.05.06
PR 2006/71	Income tax: taxation treatment of premiums paid and received in relation to American International Assurance Company (Australia) Limited's Priority Protection 'Money Back Term Benefit' plan	10.05.06
PR 2006/72	Income tax: Gunns Plantations Limited Walnut Project No 1 – Early Growers	10.05.06
PR 2006/73	Income tax: Gunns Plantations Limited Walnut Project No 1 – Late Growers	10.05.06
PR 2006/74	Income tax: 2006 Timbercorp Mango Project – Early Growers (to 15 June 2006)	10.05.06
PR 2006/75	Income tax: 2006 Timbercorp Mango Project – Post 30 June Growers	10.05.06
PR 2006/76	Income tax: Cool Climate Apricot Project 2006 – 2006 Growers	10.05.06

Ruling	Title	Issue date
PR 2006/77	Income tax: 2006 Macgrove Project	10.05.06
PR 2006/78	Income tax: Australian Bight Abalone Project 2006 – Retail Offer	17.05.06
PR 2006/79	Income tax: Goulburn Valley Orchards Project	10.05.06
PR 2006/80	Income tax: Goulburn Valley Orchards 2000 Project (8 March 2000 – 5 December 2000)	10.05.06
PR 2006/81	Income tax: Goulburn Valley Orchards 2000 Project (6 December 2000 – 5 June 2001)	10.05.06
PR 2006/82	Income tax: National Viticultural Fund of Australia Project No. 6 (May 2006 Growers)	10.05.06
PR 2006/83	Income tax: Olive Growers Australia Project 2005/2006 – Applicant Group 1	10.05.06
PR 2006/84	Income tax: McLeod's Daughters 2006 Investment	10.05.06
PR 2006/85	Income tax: National Viticultural Fund of Australia Project No. 6 (October 2006 Growers)	17.05.06
PR 2006/86	Income tax: National Viticultural Fund of Australia Project No. 6 (May 2007 Growers)	17.05.06
PR 2006/87	Income tax: Moora Citrus Project – 2006 Growers	17.05.06
PR 2006/88	Income tax: Moora Citrus Project – 2007 Growers	17.05.06
PR 2006/89	Income tax: Kiri Park Project 2005/2006 – 1 July 2006 to 30 September 2006 Growers	24.05.06
PR 2006/90	Income tax: Mort Feedlot Services Project – Early Producers	24.05.06
PR 2006/91	Income tax: Mort Feedlot Services Project – Late Producers	24.05.06
PR 2006/92	Income tax: Great Southern 2006 Beef Cattle Project	24.05.06
PR 2006/93	Income tax: Great Southern 2007 Beef Cattle Project	24.05.06
PR 2006/94	Income tax: Rewards Group Sandalwood Project 5 – 2006 Growers	24.05.06
PR 2006/95	Income tax: Heathcote Ridge Vineyard Project (May 2006 Growers)	24.05.06
PR 2006/96	Income tax: Barossa Vines Project 2006 – Applicant Group 2	24.05.06

Ruling	Title	Issue date
PR 2006/97	Income tax: Primary Yield Tomato Project – Pre 30 June 2006	24.05.06
PR 2006/98	Income tax: WA Blue Gum Project 2006 (Joint Venture Growers)	31.05.06
PR 2006/99	Income tax: WA Blue Gum Project 2006 (Growers not in Joint Venture)	31.05.06
PR 2006/100	Income tax: NTT Mahogany Project No. 2 – 2006 Growers (finance options)	31.05.06
PR 2006/101	Income tax: NTT Mahogany Project No. 2 – 2007 Growers (finance options)	31.05.06
PR 2006/102	Income tax: Great Southern 2006 Wine Grape Income Project – 2006 Growers	31.05.06
PR 2006/103	Income tax: Margaret River Watershed Premium Wine Project 2006 (to 15 March 2007)	07.06.06
PR 2006/104	Income tax: tax consequences of investing in Westpac 'IWP' Series Instalments – 2003 Product Disclosure Statement and 2005 Supplementary Product Disclosure Statements – cash applicants and on-market purchasers	07.06.06
PR 2006/105	Income tax: Mediterranean Olives Project 2006 (Joint Venture Growers)	07.06.06
PR 2006/106	Income tax: Mediterranean Olives Project 2006 (Growers not in Joint Venture)	07.06.06
PR 2006/107	Income tax: Lake Powell Almond Project No. 3 – Early Growers (to 15 June 2006)	07.06.06
PR 2006/108	Income tax: Australian Growth Timber Project No. 6 (2006 Growers)	07.06.06
PR 2006/109	Income tax: tax consequences of investing in ABN AMRO Self Funding Instalment Warrants SZB Series 2006 Product Disclosure Statement – cash applicants and secondary market purchasers	14.06.06
PR 2006/110	Income tax: Primary Yield Cropping Project No. 2 – for entities accepted into the Project on or before 15 June 2006	14.06.06
PR 2006/111	Income tax: Lake Powell Almond Project No. 3 – Late Growers (from 1 July 2006 to 15 June 2007)	21.06.06
PR 2006/112	Income tax: Australian Cricket Bat Willow Project – Product Disclosure Statement 2006 (2006 Growers)	28.06.06

Ruling	Title	Issue date
PR 2006/113	Income tax: TFS Sandalwood Project 2006 – Pre 30 June Growers (using Arrow Funding or who defer fees and use Arwon Finance)	28.06.06
PR 2006/114	Income tax: TFS Sandalwood Project 2006 (Post 30 June Growers)	28.06.06
PR 2006/115	Income tax: Future Films Australia: 'Stranger'	12.07.06
PR 2006/116	Income tax: Future Films Australia: 'The Boys are Back in Town'	12.07.06
PR 2006/117	Income tax: Heathcote Ridge Vineyard Project (October 2006 Growers)	19.07.06
PR 2006/118	Income tax: Heathcote Ridge Vineyard Project (May 2007 Growers)	19.07.06
PR 2006/119	Income tax: Olive Growers Australia Project 2005/2006 – Applicant Group 2	19.07.06
PR 2006/120	Income tax: Kiri Park Project – NCL	26.07.06
PR 2006/121	Income tax: Great Southern Plantations 2006 Project – (Post 30 June Growers – New Species)	02.08.06
PR 2006/122	Income tax: Oak Valley Truffle Project Post 30 June Growers	02.08.06
PR 2006/123	Income tax: Macquarie Almond Investment 2006 – Late Growers (Post 30 June 2006)	16.08.06
PR 2006/124	Income tax: Palandri Winegrape Project 2005/2006 – Late Growers	30.08.06
PR 2006/125	Income tax: Paulownia Tree Farming Project No. 3A	06.09.06
PR 2006/126	Income tax: deductibility of interest incurred on borrowings under the Suncorp Protected Loan	06.09.06
PR 2006/127	Income tax: Willmott Forests Project – 2007 Product Disclosure Statement (2007 Growers)	06.09.06
PR 2006/128	Income tax: Willmott Forests Project – 2007 Product Disclosure Statement (2008 Growers)	06.09.06
PR 2006/129	Income tax: Great Southern 2007 Wine Grape Income Project – 2007 Growers	13.09.06
PR 2006/130	Income tax: Tasmanian Forests Trust No. 1	13.09.06

Ruling	Title	Issue date
PR 2006/131	Income tax: Tasmanian Forests Trust No. 2	20.09.06
PR 2006/132	Income tax: Tasmanian Forests Trust No. 3	20.09.06
PR 2006/133	Income tax: Tasmanian Forests Trust No. 4	20.09.06
PR 2006/134	Income tax: Tasmanian Forests Trust No. 5	20.09.06
PR 2006/135	Income tax: Tasmanian Forests Trust No. 6	20.09.06
PR 2006/136	Income tax: Tasmanian Forests Project 2000	20.09.06
PR 2006/137	Income tax: Australian Cricket Bat Willow Project – Product Disclosure Statement 2006 (2007 Growers)	27.09.06
PR 2006/138	Income tax: Tasmanian Forests Trust No. 7	27.09.06
PR 2006/139	Income tax: Australian Forests Project 2001	27.09.06
PR 2006/140	Income tax: Cool Climate Apricot Project 2006 – Late Growers (to 15 November 2006)	27.09.06
PR 2006/141	Income tax: Rewards Group Berry Project 2007 – 2007 Growers	27.09.06
PR 2006/142	Income tax: 2007/2008 Timbercorp (Single Payment) Timberlot Project (Pre 30 June Growers)	04.10.06
PR 2006/143	Income tax: 2007/2008 Timbercorp (Single Payment) Timberlot Project (Post 30 June Growers)	04.10.06
PR 2006/144	Income tax: deductibility of interest incurred on borrowings in relation to the Macquarie Fusion Funds – November 2006 Offer	04.10.06
PR 2006/145	Income tax: 2007 Timbercorp Almond Project – Early Growers (to 15 June 2007)	11.10.06
PR 2006/146	Income tax: 2007 Timbercorp Almond Project – Post 30 June Growers	11.10.06
PR 2006/147	Income tax: Cool Climate Apricot Project – 2007 Growers (from 16 November 2006 to 31 May 2007)	11.10.06

Ruling	Title	Issue date
PR 2006/148	Income tax: AIL Almond Grower Project – Swan Hill 2007 Growers (to 15 June 2007)	18.10.06
PR 2006/149	Income tax: Rewards Group Berry Project 2007	18.10.06
PR 2006/150	Income tax: Kiri Park Projects: 2007 Growers – pre 30 June 2007 Growers	01.11.06
PR 2006/151	Income tax: Kiri Park Projects: 2007 Growers – 1 July 2007 to 30 September 2007 Growers	01.11.06
PR 2006/152	Income tax: Rewards Group Sandalwood Project 2007	08.11.06
PR 2006/153	Income tax: Harrington Brook Project 2007	15.11.06
PR 2006/154	Income tax: 2007 Timbercorp Olive Project – Early Growers (to 15 June 2007)	06.12.06
PR 2006/155	Income tax: 2007 Timbercorp Olive Project – Post 30 June Growers	06.12.06
PR 2006/156	Income tax: W.A. Blue Gum Project 1995	13.12.06
PR 2006/157	Income tax: W.A. Blue Gum Project 1996	13.12.06
PR 2006/158	Income tax: W.A. Blue Gum Project 1997	13.12.06
PR 2006/159	Income tax: W.A. Blue Gum Project 1998	13.12.06
PR 2006/160	Income tax: W.A. Blue Gum Project 1999	13.12.06
PR 2006/161	Income tax: W.A. Blue Gum Project 2000	13.12.06
PR 2006/162	Income tax: W.A. Blue Gum Project 2001	13.12.06
PR 2006/163	Income tax: 2007 Macgrove Project (Early Growers)	20.12.06
PR 2006/164	Income tax: Gunns Plantations Limited Winegrape Project 2007 – Early Growers	20.12.06
PR 2006/165	Income tax: ITC Diversified Forestry Project Stage 1 (2007)	20.12.06

Product Rulings – notices of addendum

Ruling	Title	Issue date
PR 2004/19	Income tax: Queensland Paulownia Forests Project No. 8	25.01.06
PR 2004/22	Income tax: Queensland Paulownia Forests Project No. 7 (Revised Arrangement)	25.01.06

Ruling	Title	Issue date
PR 2004/100	Income tax: Queensland Paulownia Forests Project No. 8 – Capital Forestry Units	25.01.06
PR 2004/101	Income tax: Queensland Paulownia Forests Project No. 8 – Capital Forestry Units (Discounted Fees)	25.01.06
PR 2005/38	Income tax: QPFL Project No. 9	25.01.06
PR 2005/39	Income tax: QPFL Project No. 9 – Discounted Fees	25.01.06
PR 2005/42	Income tax: Queensland Paulownia Forests Project No. 8 – Income Forestry Bonds	25.01.06
PR 2004/32	Income tax: Macquarie Forestry Investment 2004	01.02.06
PR 2003/26	Income tax: Australian Olives Project No. 5	15.02.06
PR 2004/7	Income tax: Australian Olives Project No. 6	15.02.06
PR 2003/10	Income tax: ITC Pulpwood Project 2003	08.03.06
PR 2003/15	Income tax: ITC Solidwood Project 2003	08.03.06
PR 2003/16	Income tax: ITC Sandalwood Project 2003	08.03.06
PR 2005/44	Income tax: ITC Sandalwood Project 2005 – Pre 1 July 2005 Growers	08.03.06
PR 2005/45	Income tax: ITC Sandalwood Project 2005 – Post 30 June 2005 Growers	08.03.06
PR 2005/49	Income tax: ITC Pulpwood Project 2005 – (pre 1 July 2005 Growers)	08.03.06
PR 2005/50	Income tax: ITC Pulpwood Project 2005 – (post 30 June 2005 Growers)	08.03.06
PR 2003/1	Income tax: Rewards Group Tropical Fruits Project 2	15.03.06
PR 2003/9	Income tax: Rewards Group Tropical Fruits Project 3	15.03.06
PR 2003/27	Income tax: Reward Group Sandalwood Project 4	15.03.06
PR 2003/31	Income tax: Reward Group Teak Project 3	15.03.06
PR 2003/66	Income tax: Forest Rewards Premium Vineyard Project 1	15.03.06
PR 1999/95	Income tax and fringe benefits tax: Product Rulings system	05.04.06
PR 2005/6	Income tax: AFM 2005 Softwood Project – Post 30 June 2005 Growers	05.04.06

Ruling	Title	Issue date
PR 2006/1	Income tax: 2006 Timbercorp Almond Project – Early Growers (to 15 June 2006)	12.04.06
PR 2006/2	Income tax: 2006 Timbercorp Almond Project – Post 30 June Growers	12.04.06
PR 2005/114	Income tax: Film Investment – 'Vista Bay'	19.04.06
PR 2004/76	Income tax: tax consequences of investing in equities using the Macquarie Geared Equities Investment plus	10.05.06
PR 2006/23	Income tax: Barossa Vines Project – Applicant Group 1	24.05.06
PR 2003/34	Income tax: Northern Rivers Coffee Project No 3	31.05.06
PR 2003/55	Income tax: Tasmanian Truffle Project No. 2 (Supplementary Product Disclosure Statement)	31.05.06
PR 2003/57	Income tax: Northern Rivers Coffee Project No. 3 (Supplementary Product Disclosure Statement)	31.05.06
PR 2004/85	Income tax: Northern Rivers Coffee Project No. 3 (Second Supplementary Product Disclosure Statement) – Post 31 January 2005 Growers	31.05.06
PR 2004/87	Income tax: Tasmanian Truffle Project No. 2 (Second Supplementary Product Disclosure Statement) – pre 1 February 2005 Growers	31.05.06
PR 2004/88	Income tax: Tasmanian Truffle Project No. 2 (Second Supplementary Product Disclosure Statement) – post 31 January 2005 Growers	31.05.06
PR 2005/109	Income tax: Palandri Winegrape Project 2005 – 2006 Growers	31.05.06
PR 2006/3	Income tax: Palandri Winegrape Project 2005 – 2006 Growers (using finance from Palandri Finance Ltd)	31.05.06
PR 2006/24	Income tax: RFM Almond Fund 2006 – Early Growers Pre 16 June 2006	14.06.06
PR 2006/25	Income tax: RFM Almond Fund 2006 – Late Growers Post 1 July 2006	14.06.06
PR 2003/7	Income tax: Sylvatech Tropical Timbers 2003	28.06.06
PR 2003/23	Income tax: Guilderton Olives Stage 2	28.06.06

Ruling	Title	Issue date
PR 2003/25	Income tax: TFS Sandalwood Project 2003	28.06.06
PR 2003/29	Income tax: TFS Gold Card Sandalwood Project 2003	28.06.06
PR 2003/41	Income tax: West Coast Hardwood – Resale Offer	28.06.06
PR 2004/27	Income tax: TFS Gold Card Sandalwood Project 2003 (Supplementary Information Memorandum)	28.06.06
PR 2004/31	Income tax: Great Southern Vineyards 2004 Project	28.06.06
PR 2004/47	Income tax: Palandri America Wine Business – 2004	28.06.06
PR 2004/63	Income tax: National Viticultural Fund of Australia Project No. 3	28.06.06
PR 2004/65	Income tax: Rosedale Vines Project No. 3 Stage 2	28.06.06
PR 2004/75	Income tax: New World 2020 Project	28.06.06
PR 2005/116	Income tax: TFS Sandalwood Project 2006 (Pre 30 June Growers)	28.06.06
PR 2004/70	Income tax: National Viticultural Fund of Australia Project No. 3 (1 November 2004 – 15 June 2005 Growers)	05.07.06
PR 2005/7	Income tax: Barossa Vines Project 2004/2005 – Applicant Group 1	05.07.06
PR 2005/8	Income tax: Barossa Vines Project 2004/2005 – Applicant Group 2	05.07.06
PR 2006/87	Income tax: Moora Citrus Project – 2006 Growers	18.10.06
PR 2006/88	Income tax: Moora Citrus Project – 2007 Growers	18.10.06
PR 2006/114	Income tax: TFS Sandalwood Project 2006 (Post 30 June Growers)	08.11.06
PR 2006/62	Income tax: Rewards Group Teak Project 2006 (Post 30 June Growers)	06.12.06

Product Rulings – notices of withdrawal

Ruling	Title	Issue date
PR 2005/101	Income tax: Peppermint Springs Vineyard Project (post 30 June 2005 Growers)	18.01.06
PR 2005/105	Income tax: Limestone Coast Vignettes Project – 2005 Development Vignette Owners (to 31 October 2005)	18.01.06
PR 2005/106	Income tax: Limestone Coast Vignettes Project – 2006 Mature Vignette Owners (to 31 March 2006)	18.01.06
PR 2004/73	Income tax: The Complete History of Cricket – The Origins	05.04.06
PR 2005/77	Income tax: Film Investment – 'Armoured X'	03.05.06
PR 2004/102	Income tax: Barkworth Olive Estates – Riverina	10.05.06
PR 2006/47	Income tax: McLeod's Daughters 2006 Investment	10.05.06
PR 2005/22	Income tax: Rewards Group Sandalwood Project 5 – 2006 Growers	24.05.06
PR 2004/86	Income tax: Northern Rivers Coffee Project No. 3 (Second Supplementary Product Disclosure Statement) – Pre 1 February 2005 Growers	31.05.06
PR 2006/37	Income tax: Premium Plantations Combined Hardwood Project 2006 (pre 1 July 2006 Growers)	28.06.06
PR 2006/38	Income tax: Premium Plantations Combined Hardwood Project 2006 (1 July 2006 to 30 September 2006 Growers)	28.06.06
PR 2006/39	Income tax: Premium Plantations Hardwood Sawlog Project 2006 (pre 1 July 2006 Growers)	28.06.06
PR 2006/40	Income tax: Premium Plantations Hardwood Sawlog Project 2006 (1 July 2006 to 30 September 2006 Growers)	28.06.06
PR 2005/65	Income tax: Environinvest Cropping Project – 2006 Farmers	26.07.06
PR 2005/86	Income tax: Sunwest Citrus Project – Early Growers	26.07.06

Ruling	Title	Issue date
PR 2005/87	Income tax: Sunwest Citrus Project – Late Growers (from 1 July 2005 to 15 June 2006)	26.07.06
PR 2006/70	Income tax: 2006 Cherry Project	26.07.06
PR 2004/117	Income tax: Great Southern Plantations 2006 Project – (Post 30 June Growers – New Species)	02.08.06
PR 2006/17	Income tax: Oxley Plantations Macadamia Project 2006	02.08.06
PR 2006/110	Income tax: Primary Yield Cropping Project No. 2 – for entities accepted into the Project on or before 15 June 2006	02.08.06
PR 2005/115	Income tax: Future Films Australia: 'Hey, Hey It's Esther Blueberger!'	09.08.06
PR 2005/102	Income tax: Multimedia Investment – 'Indigenous Australians'	16.08.06
PR 2005/119	Income tax: Future Films Australia: 'Tent Hill Road'	23.08.06
PR 2006/48	Income tax: Australian South Sea Pearl Project 2006	30.08.06
PR 2006/77	Income tax: 2006 Macgrove Project	30.08.06
PR 2006/108	Income tax: Australian Growth Timber Project No. 6 (2006 Growers)	30.08.06
PR 2005/114	Income tax: Film Investment – 'Vista Bay'	06.09.06
PR 2006/32	Income tax: Australian Bight Abalone Project 2006 – Wholesale Offer	06.09.06
PR 2005/75	Income tax: 2005 Timbercorp Citrus Project – Post 30 June Growers	27.09.06
PR 2005/91	Income tax: 2005 Swan Hill Wholesale Almond Grower Project – 2006 Growers	27.09.06
PR 2006/112	Income tax: Australian Cricket Bat Willow Project – Product Disclosure Statement 2006 (2006 Growers)	27.09.06
PR 2005/24	Income tax: BioForest Wholesale Project No 2 – 2006 Growers (to 31 January 2006)	18.10.06
PR 2005/35	Income tax: BioForest Wholesale Project No 2 – 2006 Growers (from 1 February 2006 to 30 June 2006)	18.10.06
PR 2006/82	Income tax: National Viticultural Fund of Australia Project No. 6 (May 2006 Growers)	25.10.06

Product Rulings – notices of erratum

Ruling	Title	Issue date
PR 2005/117	Income tax: Great Southern 2006 Organic Olives Income Project – 2006 Growers	01.03.06
PR 2005/118	Income tax: Great Southern 2007 Organic Olives Income Project – 2007 Growers	01.03.06
PR 2006/14	Income tax: 2006 Swan Hill Almond Grower Project – 2006 Growers	22.03.06
PR 2004/90	Income tax: 2005 Timbercorp (Single Payment) Timberlot Project – Post 30 June Growers	29.03.06
PR 2006/23	Income tax: Barossa Vines Project 2006 – Applicant Group 1	10.05.06
PR 2006/70	Income tax: 2006 Cherry Project	24.05.06
PR 2006/41	Income tax: ITC Pulpwood Project 2006 – Pre 1 July 2006 Growers	31.05.06
PR 2006/42	Income tax: ITC Pulpwood Project 2006 – Post 30 June 2006 Growers	31.05.06
PR 2006/45	Income tax: ITC Sandalwood Project 2006 – Pre 1 July 2006 Growers	31.05.06
PR 2006/46	Income tax: ITC Sandalwood Project 2006 – Post 30 June 2006 Growers	31.05.06
PR 2006/78	Income tax: Australian Bight Abalone Project 2006 – Retail Offer	31.05.06

Product Grant and Benefit Rulings

6. During the 2006 calendar year the Commissioner of Taxation issued:

Product Grant and Benefit Rulings – notices of addendum

Ruling	Title	Issue date
PGBR 2005/2	Energy grants: off-road credits for mining operations	11.01.06

Product Grant and Benefit Rulings – notices of withdrawal

Ruling	Title	Issue date
PGBR 2003/1	Product grants and benefits: public rulings	05.04.06
PGBR 2003/2	Product grants and benefits: private rulings	05.04.06

Fuel Tax Rulings and Determinations

7. During the 2006 calendar year the Commissioner of Taxation issued:

Fuel Tax Rulings

Ruling	Title	Issue date
FTR 2006/1	Fuel tax: fuel tax credits for taxable fuel acquired or manufactured in, or imported into Australia for use in carrying on an enterprise involving 'agriculture' as defined in section 22 of the *Energy Grants (Credit) Scheme Act 2003*	04.10.06
FTR 2006/2	Fuel tax: fuel tax credits for taxable fuel acquired or manufactured in, or imported into Australia for use in carrying on an enterprise involving 'mining operations' as defined in section 11 of the *Energy Grants (Credit) Scheme Act 2003*	04.10.06
FTR 2006/3	Fuel tax: fuel tax credits for taxable fuel acquired or manufactured in, or imported into Australia for use in carrying on an enterprise involving 'forestry' as defined in section 35 of the *Energy Grants (Credit) Scheme Act 2003*	04.10.06
FTR 2006/4	Fuel tax: fuel tax credits for taxable fuel acquired or manufactured in, or imported into Australia for use in carrying on an enterprise involving 'fishing operations' as defined in section 34 of the *Energy Grants (Credit) Scheme Act 2003*	04.10.06

Fuel Tax Determinations

Ruling	Title	Issue date
FTD 2006/1	Fuel tax: for the purposes of calculating your entitlement to a fuel tax credit what methods can be used to calculate the quantity of taxable fuel that you acquire, manufacture in, or import into, Australia for use in carrying on your enterprise or for use in generating electricity for domestic use?	09.08.06
FTD 2006/2	Fuel tax: what records are required to be kept by taxpayers to substantiate a claim for a fuel tax credit?	09.08.06
FTD 2006/3	Fuel tax: what is an 'enterprise' for the purposes of the Fuel Tax Act 2006?	09.08.06

Wine Equalisation Taxation Rulings

8. During the 2006 calendar year the Commissioner of Taxation issued:

Draft Wine Equalisation Taxation Rulings

Ruling	Title	Issue date
WETR 2006/D1	Wine equalisation tax: the operation of the producer rebate for producers of wine in New Zealand	12.07.06

Wine Equalisation Taxation Rulings

Ruling	Title	Issue date
WETR 2006/1	Wine equalisation tax: the operation of the producer rebate for producers of wine in New Zealand	22.11.06

Wine Equalisation Taxation Rulings – notices of addendum

Ruling	Title	Issue date
WETR 2004/1	Wine equalisation tax: the operation of the wine equalisation tax system	22.11.06

Miscellaneous Taxation Rulings

9. During the 2006 calendar year the Commissioner of Taxation issued:

Miscellaneous Taxation Rulings

Ruling	Title	Issue date
MT 2006/1	The New Tax System: the meaning of entity carrying on an enterprise for the purposes of entitlement to an Australian Business Number	13.12.06

Miscellaneous Taxation Rulings – notices 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	12.07.06
MT 2019	Fringe benefits tax: shareholder employees of family private companies and directors of corporate trustees	04.10.06
MT 2033	Fringe benefits tax: application of subsection 8(2) exemption to modified cars	04.10.06
MT 2025	Fringe benefits tax: guidelines for valuation of housing fringe benefits	25.10.06

Miscellaneous Taxation Rulings – notices of withdrawal

Ruling	Title	Issue date
MT 2002	Bank Accounts Debits Tax: exemption guidelines	14.06.06
MT 2003	Bank Accounts Debits Tax: Travellers' Cheques	14.06.06
MT 2004	Bank Accounts Debits Tax: taxable accounts	14.06.06
MT 2006	Bank Accounts Debits Tax: Australian Resources Development Bank Limited	14.06.06
MT 2007	Bank Accounts Debits Tax: Vostro Accounts	14.06.06
MT 2008	Bank Accounts Debits Tax: minor business activities of government bodies	14.06.06

Ruling	Title	Issue date
MT 2009	Bank Accounts Debits Tax: excluded debit: whether government Auditors-General carry on activities in the nature of a business	14.06.06
MT 2011	Bank Accounts Debits Tax: water supply authorities	14.06.06
MT 2012	Bank Accounts Debits Tax: foreign currency bank accounts	14.06.06
MT 2017	Bank Account Debits Tax: support groups for schools, colleges or universities	14.06.06
MT 2036	Bank Account Debits Tax: Building and Construction Industry Long Service Payments Corporation	14.06.06
MT 2014	ACT Stamp Duty: whether a performance guarantee is a loan security subject to duty	21.06.06
MT 2015	ACT Stamp Duty: mortgage securing a contingent liability	21.06.06
MT 2018	ACT Pay-Roll Tax: exclusion of persons from pay-roll tax groups	21.06.06
MT 2020	ACT Stamp Duty: whether a collateral loan security is subject to duty where the primary loan security was executed before 1 January 1986	21.06.06
MT 2029	Fringe benefits tax: accommodation and meals provided to shearers	04.10.06
MT 2010	False or misleading statement	01.11.06
MT 2039	Debits tax: taxable accounts; settlement accounts held by non-bank financial institutions with banks	08.11.06
MT 2000/1	The New Tax System: the meaning of entity carrying on an enterprise for the purposes of entitlement to an Australian Business Number (ABN)	13.12.06

Old Series Rulings

10. During the 2006 calendar year the Commissioner of Taxation issued:

Income Tax (IT) Rulings – notices of addendum

Ruling	Title	Issue date
IT 2503	Income tax: incorporation of medical and other professional practices	09.08.06
IT 2675	Income tax and fringe benefits tax: entertainment – morning and afternoon teas; light meals and in house dining facilities	04.10.06

Income Tax (IT) Rulings – notices of withdrawal

Ruling	Title	Issue date
IT 2547	Income tax: Part IVA determinations made after an appeal against the Commissioner's decision on an objection is referred to the Federal Court	29.03.06
IT 2393	Income tax: eligible termination payment: arrangement to increase lump sum superannuation benefit	12.04.06
IT 135	Income tax: tax avoidance: theatrical entertainers	17.05.06
IT 136	Income tax: tax avoidance schemes: unit trusts	17.05.06
IT 2023	Income tax: taxation (unpaid company tax) legislation sections 5(7) and 3(12)	17.05.06
IT 2046	Income tax: *Taxation (Unpaid Company Tax) Act 1982 Freedom of Information Act 1982* disclosure of information	17.05.06
IT 2059	Income tax: trust stripping: pre-Part IVA assessing guidelines	17.05.06
IT 2082	Income tax: additional tax in respect of overclaimed partnership losses – claim withdrawn before assessment	17.05.06
IT 2102	Income tax: trust stripping: Post-Part IVA assessing guidelines	17.05.06

Ruling	Title	Issue date
IT 2106	Income tax: supplementary trust stripping settlement guidelines	17.05.06
IT 2126	Income tax: trust stripping settlement guidelines	17.05.06
IT 2127	Income tax: supplementary trust stripping settlement guidelines: subsection 226(1) penalty	17.05.06
IT 2143	Income tax: taxation (unpaid company tax): trust estates ceasing to exist prior to assessment	17.05.06
IT 2311	Income tax: remission of additional tax imposed by section 225 where Division 13 of the Income Tax Assessment Act or comparable double tax treaty provisions are applied	17.05.06
IT 2366	Income tax: taxation (unpaid company tax): waiver of vendor recoupment tax where amount is less than $100	17.05.06
IT 2564	Income tax: remission of additional tax imposed in tax avoidance cases under anti-avoidance provisions of Part IVA	17.05.06
IT 121	Income tax: section 26AAA – property transactions arising from liquidation	24.05.06
IT 122	Income tax: section 26AAA – disposal of property under matrimonial settlement	24.05.06
IT 182	Income tax: section 26AAA – sale of lease and attached goodwill	24.05.06
IT 183	Income tax: section 26AAA – sale of matrimonial home within 12 months of death of spouse	24.05.06
IT 184	Income tax: section 26AAA – allocation of shares resulting from amalgamation of companies	24.05.06
IT 185	Income tax: section 26AAA – sale of rights or sale of shares allotted on taking up of rights	24.05.06
IT 2022	Income tax: section 26AAA(5)(c) sale of family residence within 12 months of purchase as a result of a change in the place of business or employment of either the husband or the wife	24.05.06

Ruling	Title	Issue date
IT 2027	Income tax: superannuation: section 23F: payment of benefits in specie	24.05.06
IT 2037	Income tax: superannuation: life insurance cover on members of superannuation funds	24.05.06
IT 2188	Income tax: examination of section 23F superannuation fund trust deeds	24.05.06
IT 2189	Income tax: superannuation: section 23FB and paragraph 23(ja) – payment of benefits in specie	24.05.06
IT 2253	Income tax: pledging of assets by the trustees of superannuation funds	24.05.06
IT 2267	Income tax: payments to superannuation funds and insurance policies from unappropriated profits of companies	24.05.06
IT 2335	Income tax: premature release of benefits from a section 23FB or paragraph 23(ja) superannuation fund	24.05.06
IT 2351	Income tax: examination of superannuation trust deeds	24.05.06
IT 60	Income tax: assessable income – employees award scheme	31.05.06
IT 123	Income tax: drought bonds	31.05.06
IT 275	Income tax: overseas allowances paid to public servants	31.05.06
IT 334	Income tax: abnormal income – artists amounts received from sale of paintings	31.05.06
IT 2030	Income tax: value of employees' housing for tax instalment deduction purposes: 'remote' towns – for s.26AAAB purposes	31.05.06
IT 2174	Income tax: value of goods taken from stock for private use	31.05.06
IT 2176	Income tax: National Building Trades Construction Award: living-away-from-home: distant work	31.05.06
IT 2179	Income tax: luncheon vouchers provided to employees	31.05.06

Ruling	Title	Issue date
IT 2225	Income tax: non-resident private company – liability to undistributed profits tax. Effect of article 10(6) Australia/United States Double Tax Convention	31.05.06
IT 2252	Income tax: indirect loan back arrangements entered into by the trustees of employer-sponsored superannuation funds	31.05.06
IT 2332	Income tax: interest withholding tax – publicly or otherwise widely distributed debentures issued overseas – interest paid in non-Australian currency	31.05.06
IT 2377	Income tax: pre-20 September 1985 film underwriting contracts	31.05.06
IT 2400	Income tax: conversion of perpetual lease into freehold title and sale of land within 12 months of conversion – operation of section 26AAA	31.05.06
IT 2421	Income tax: value of goods taken from stock for private use	31.05.06
IT 2628	Income tax: trusts – concessional treatment on winding up of non-resident trusts	31.05.06
IT 336	Income tax: medical and hospital insurance	07.06.06
IT 337	Income tax: improvements carried out by lessee – section 62A	07.06.06
IT 2044	Income tax: rebate of tax for basic health insurance premiums – State Government levies	07.06.06
IT 2045	Income tax: interest withholding tax – withdrawal of Australian entity/AIDC exemption	07.06.06
IT 2094	Income tax: entertainment expenses – council employee	07.06.06
IT 2114	Income tax: separate net income: the family allowance component of TEAS payments	07.06.06
IT 2279	Income tax: address of commissioner for posting or lodging objections against assessments	07.06.06

Ruling	Title	Issue date
IT 2284	Income tax: legal costs: appropriate scale of costs in taxation appeals in the supreme courts	07.06.06
IT 2306	Income tax: content and form of statements forwarded to a board of review under regulation 35	07.06.06
IT 2431	Income tax: amendment of assessments: partners: connection between lack of full and true disclosure and avoidance of tax	07.06.06
IT 2112	Income tax instalment deductions from payments of long service leave entitlements	16.08.06
IT 2140	Tax instalment deductions from earnings of field representatives engaged by banks to service credit card merchants	16.08.06
IT 2056	Prescribed payments system: interpretation and operation	06.09.06
IT 2058	Prescribed payments system: interpretation and operation	06.09.06
IT 2125	Prescribed payments system – credit for deductions of tax from prescribed payments made to a partnership, or the trustee of a trust estate	06.09.06
IT 2136	Reduction of provisional tax – in certain circumstances where sub-section 100(2) applies	06.09.06
IT 2139	Prescribed payments system: retreaded tyres	06.09.06
IT 2171	Income tax: tax instalment deductions (PAYE) – remission of penalties – failure to pay as required – arrangements to pay after the due date	06.09.06
IT 2209	Deductions from prescribed payments (PPS) – remission of penalties – failure to pay as required – arrangements to pay after the due date	06.09.06
IT 2212	Income tax: remission of additional tax under sub-section 221YDB(4) of the Income Tax Assessment Act	06.09.06
IT 2241	Income tax: provisional tax variations: recalculation of additional tax for late lodgment	06.09.06

Ruling	Title	Issue date
IT 2322	Income tax: indemnity of trustees in insolvency cases	06.09.06
IT 2570	Income tax: remissions under subsection 207(1A) of additional tax payable under subsection 207(1) of the *Income Tax Assessment Act 1936*	06.09.06
IT 2034	Amended assessments: recalculation of additional tax for late lodgment	13.09.06
IT 2213	Income tax: remission under subsection 221AG(7C) of additional tax imposed by subsections 221AG(6), 221AG(7), 221AG(7A) and 221AG(7B) of the Income Tax Assessment Act	13.09.06
IT 2292	Income tax: guidelines for the imposition and remission of penalty under subsection 221YHK(1) for failure to furnish deduction forms under the prescribed payments system	13.09.06
IT 2260	Income tax: conditional requests for extensions of time to pay tax	18.10.06
IT 2410	Income tax: interest paid by one Australian resident to another: interest withholding tax	18.10.06
IT 2487	Income tax: variation of tax instalment deductions – non arbitrated allowances	18.10.06
IT 2545	Income tax: quotation of tax file numbers in respect of eligible termination payments	18.10.06
IT 2583	Income tax: variation of tax instalment deductions allowances paid under industrial instruments	18.10.06
IT 2649	Income tax: application of the tax file number arrangements to solicitors	18.10.06
IT 2128	Deductions of P.A.Y.E. tax instalments: director's fees	01.11.06
IT 2144	Income tax: exemption from Medicare levy	01.11.06

Ruling	Title	Issue date
IT 2214	Income tax: remission under sub-section 227(3) (previously sub-section 226(3)) of additional tax for late lodgment imposed by section 222 (previously sub-section 226(1)) of the Income Tax Assessment Act in cases of voluntary disclosure of non-lodgement of returns	01.11.06
IT 2471	Income tax: signature of the taxpayer on applications for variation of provisional tax	01.11.06
IT 2475	Income tax: imposition and remission of additional (penalty) tax for late lodgment of income tax returns	01.11.06
IT 2528	Income tax: foreign tax credit system – extensions of time for payment of tax and related matters	01.11.06
IT 134	Commonwealth rebate for apprentice full-time training scheme	08.11.06
IT 326	Metal trades industry – assessability of payments for accumulated “rostered day-off time” made on termination of employment – whether payments subject to tax instalment deductions	08.11.06
IT 2305	Income tax: distribution for Division 7 purposes where an objection or appeal is outstanding at the end of a prescribed period for an income year	08.11.06
IT 2414	Income tax: variation of tax instalment deductions	08.11.06
IT 2439	Income tax: notification requirements for certain dividends paid by private companies under the phasing-out arrangements for Division 7	08.11.06
IT 2470	Income tax: double revolvements received from the Wool Market Support Fund	08.11.06
IT 2246	Australian Taxation Office Prosecution Policy	22.11.06
IT 2245	Addendum to ATO Prosecution Policy	29.11.06

Sales Tax Rulings

11. During the 2006 calendar year the Commissioner of Taxation issued:

Sales Tax (ST) Rulings – notices of withdrawal

Ruling	Title	Issue date
ST 2123	Sales tax: extensions of time to pay under section 28, Sales Tax Assessment Act (No. 1), remission under subsection 29(2) of additional tax payable under subsection 29(1) of the Sales Tax Assessment Act (No. 1)	01.11.06
ST 2130	False or misleading statement	01.11.06
ST 2254	Sales tax: remission under subsection 47(3) of additional tax imposed by subsection 45(2) of the Sales Tax Assessment Act (No. 1)	01.11.06

Goods and Services Tax Rulings, Determinations and Bulletins

12. During the 2006 calendar year the Commissioner of Taxation issued:

Draft Goods and Services Tax Rulings

Ruling	Title	Issue date
GSTR 2006/D1	Goods and services tax: appropriations	15.02.06
GSTR 2006/D2	Goods and services tax: in the application of paragraph (b) of item 3 in the table in subsection 38-190(1) of the *A New Tax System (Goods and Services Tax) Act 1999* to a supply, when does 'effective use or enjoyment' of the supply 'take place outside Australia'?	01.03.06
GSTR 2006/D3	Goods and services tax: when retirement village permises include communal facilities for use by the residents of the premises	23.08.06

Goods and Services Tax Rulings

Ruling	Title	Issue date
GSTR 2006/1	Goods and services tax: guarantees and indemnities	22.03.06
GSTR 2006/2	Goods and services tax: deposits held as security for the performance of an obligation	05.04.06
GSTR 2006/3	Goods and services tax: determining the extent of creditable purpose for providers of financial supplies	12.04.06
GSTR 2006/4	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	12.04.06
GSTR 2006/5	Goods and services tax: meaning of 'Commonwealth, a State or a Territory'	26.04.06
GSTR 2006/6	Goods and services tax: improvements on the land for the purposes of Subdivision 38-N and Division 75	26.04.06
GSTR 2006/7	Goods and services tax: how the margin scheme applies to a supply of real property made on or after 1 December 2005 that was acquired or held before 1 July 2000	26.04.06
GSTR 2006/8	Goods and services tax: the margin scheme for supplies of real property acquired on or after 1 July 2000	26.04.06
GSTR 2006/9	Goods and services tax: supplies	25.10.06
GSTR 2006/10	Goods and services tax: insurance settlements and entitlement to input tax credits	25.10.06
GSTR 2006/11	Goods and services tax: appropriations	22.11.06

Goods and Services Tax Rulings – notices of addendum

Ruling	Title	Issue date
GSTR 2000/1	Goods and services tax: adjustment notes	01.03.06
GSTR 2000/3	Goods and services tax: transitional documents – entitlement to an input tax credit without a tax invoice	01.03.06
GSTR 2000/17	Goods and services tax: tax invoices	01.03.06

Ruling	Title	Issue date
GSTR 2000/28	Goods and services tax: attributing GST payable or an input tax credit arising from a sale of land under a standard land contract	05.04.06
GSTR 2000/21	Goods and services tax: the margin scheme for supplies of real property held prior to 1 July 2000	26.04.06
GSTR 2000/20	Goods and services tax: commercial residential premises	05.07.06
GSTR 2004/9	Goods and services tax: GST consequences of the assumption of vendor liabilities by the purchaser of an enterprise	09.08.06
GSTR 2006/7	Goods and services tax: how the margin scheme applies to a supply of real property made on or after 1 December 2005 that was acquired or held before 1 July 2000	09.08.06
GSTR 2006/8	Goods and services tax: the margin scheme for supplies of real property acquired on or after 1 July 2000	09.08.06
GSTR 2000/19	Goods and services tax: making adjustments under Division 19 for adjustment events	13.09.06
GSTR 2001/3	Goods and services tax: GST and how it applies to supplies of fringe benefits	13.09.06
GSTR 2004/8	Goods and services tax: when does an entity have a decreasing adjustment under Division 132?	13.09.06
GSTR 2000/16	Goods and services tax: transitional arrangements – GST-free supplies under existing agreements	27.09.06
GSTR 2006/9	Goods and services tax: supplies	06.12.06

Goods and Services Tax Rulings – notices of withdrawal

Ruling	Title	Issue date
GSTR 2000/15	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	12.04.06
GSTR 2000/22	Goods and services tax: determining the extent of creditable purpose for providers of financial supplies	12.04.06
GSTR 2004/5	Goods and services tax: appropriations	22.11.06

Goods and Services Tax Rulings – notices of erratum

Ruling	Title	Issue date
GSTR 2006/4	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	17.05.06
GSTR 2006/5	Goods and services tax: meaning of 'Commonwealth, a State or a Territory'	09.08.06

Goods and Services Tax Determinations

Ruling	Title	Issue date
GSTD 2006/1	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?	19.04.06
GSTD 2006/2	Goods and services tax: does an Australian entity make a taxable supply when it supplies repair services under a warranty given by a non-resident manufacturer?	19.04.06
GSTD 2006/3	Goods and services tax: are settlement adjustments taken into account to determine the consideration for the supply or acquisition of real property?	26.04.06

Ruling	Title	Issue date
GSTD 2006/4	Goods and services tax: government entities and the margin scheme – does item 4 in the table in subsection 75-10(3) apply if real property was vested for no consideration in a government department or agency on or after 1 July 2000 but was held by another department or agency of the Commonwealth or the same State or Territory since before 1 July 2000?	26.04.06
GSTD 2006/5	Goods and services tax: what are the results for GST purposes of barter exchanges engaging in the arrangement described in Taxpayer Alert TA 2005/4?	19.07.06
GSTD 2006/6	Goods and services tax: does MT 2006/1 have equal application to the meaning of 'entity' and 'enterprise' for the purposes of the *A New Tax System (Goods and Services Tax) Act 1999*?	13.12.06

Goods and Services Tax Determinations – notices of withdrawal

Ruling	Title	Issue date
GSTD 2000/8	Goods and services tax: what is an 'enterprise' for the purposes of *A New Tax System (Goods and Services Tax) Act 1999*? Does MT 2000/1 have equal application to the meaning of 'enterprise' for GST purposes?	13.12.06

Goods and Services Tax Bulletins

Ruling	Title	Issue date
GSTB 2006/1	Goods and services tax: how to claim input tax credits for car expenses	13.09.06

Goods and Services Tax Bulletins – notices of withdrawal

Ruling	Title	Issue date
GSTB 2000/2	How to claim input tax credits for car expenses	13.09.06

Luxury Car Tax Determinations

13. During the 2006 calendar year the Commissioner of Taxation issued:

Luxury Car Tax Determinations

Ruling	Title	Issue date
LCTD 2006/1	Luxury car tax: what is the luxury car tax threshold for the 2006-2007 financial year?	05.07.06

Superannuation Guarantee Rulings and Determinations

14. During the 2006 calendar year the Commissioner of Taxation issued:

Superannuation Guarantee Rulings – notices of withdrawal

Ruling	Title	Issue date
SGR 94/3	Superannuation guarantee: remission of penalties under Part 7 of the Superannuation Guarantee (Administration) Act 1992 (SGAA)	12.04.06

Draft Superannuation Guarantee Determinations

Ruling	Title	Issue date
SGD 2006/D1	Superannuation guarantee: can an entity that is an employer of an individual for superannuation guarantee purposes only because of subsection 12(3) or 12(8) of the *Superannuation Guarantee (Administration) Act 1992* enter into an effective salary sacrifice arrangement with the individual such that the contributions to a complying superannuation fund or Retirement Savings Account made under the arrangement in lieu of 'salary' for the individual are employer contributions?	29.03.06

Superannuation Guarantee Determinations

Ruling	Title	Issue date
SGD 2006/1	Superannuation guarantee: what is the maximum contribution base for a quarter in the 2006-2007 financial year?	31.05.06
SGD 2006/2	Superannuation guarantee: can an entity that is an employer of an individual for superannuation guarantee purposes only because of subsection 12(3) or 12(8) of the *Superannuation Guarantee (Administration) Act 1992* enter into an effective 'salary' sacrifice arrangement with the individual such that the contributions to a complying superannuation fund or retirement savings account made under the arrangement in lieu of 'salary' for the individual are employer contributions?	28.06.06

Superannuation Guarantee Determinations – notices of withdrawal

Ruling	Title	Issue date
SGD 93/14	When are entertainers employees for superannuation guarantee purposes?	29.03.06
SGD 95/1	Is a Visiting Medical Officer (VMO) an employee for Superannuation Guarantee purposes?	30.08.06
SGD 2003/6	Superannuation guarantee: how is an advance payment allocated to a particular quarter?	27.09.06

Superannuation Determinations

15. During the 2006 calendar year the Commissioner of Taxation issued:

Superannuation Determinations – notices of addendum

Ruling	Title	Issue date
SD 2004/1	Superannuation: can a self managed superannuation fund provide a defined benefit pension?	12.07.06

Last Ruling

16. This is the last Ruling for the 2006 calendar year. The next Ruling will be TR 2007/1.

Commissioner of Taxation
20 December 2006

Previous draft:
Not previously issued as a draft

Related Rulings/Determinations:
TR 2006/10; GSTR 1999/1; PGBR 2004/1

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; TR 2005/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

ATO references
NO: 2006/26312
ISSN: 1039-0731
ATOlaw topic: Income Tax ~~ Administration ~~ POA year listing