TR 2007/List - Income tax and other taxes: Determinations, Rulings, notices of withdrawal, addendum and erratum issued in 2007

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Generated on: 6 November 2026, 04:56:48 AM

Taxation Ruling

Income tax and other taxes: Determinations, Rulings, notices of withdrawal, addendum and erratum issued in 2007

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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 and Goods and Services Taxation Ruling GSTR 1999/1 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 2007 calendar year.

Ruling

2. This Ruling lists the documents that have issued during the 2007 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 2007 calendar year the Commissioner of Taxation issued:

Draft Taxation Rulings

Ruling	Title	Issue date
TR 2007/D1	Income tax: non-commercial business losses: Commissioner's discretion	24.01.07
TR 2007/D2	Income tax: registered agricultural managed investment schemes	11.04.07

Ruling	Title	Issue date
TR 2007/D3	Income tax: entitlement to foreign tax credits under Division 18 of Part III of the *Income Tax Assessment Act 1936* when foreign income is included in the net income of a trust estate	14.03.07
TR 2007/D4	Income tax: circumstances when an item used to create a particular atmosphere or ambience for premises used in a cafe, restaurant, licensed club, hotel, motel or retail shopping business constitutes an item of plant	13.06.07
TR 2007/D5	Income tax: royalty withholding tax and the assignment of copyright	27.06.07
TR 2007/D6	Fringe benefits tax: minor benefits	27.06.07
TR 2007/D7	Income tax: application of Part IVA of the *Income Tax Assessment Act 1936* to 'wash sale' arrangements	11.07.07
TR 2007/D8	Income tax: application of the transferor trust and controlled foreign company measures where property or services are transferred to a non-resident company owned by a non-resident trustee	22.08.07
TR 2007/D9	Income tax: various income tax issues relating to the horse industry; including whether racing, training or breeding activities (carried out as stand-alone activities or in combination) amount to the carrying on of a business	22.08.07
TR 2007/D10	Income tax: capital gains: capital gains tax consequences of earnout arrangements	17.10.07
TR 2007/D11	Income tax: debt/equity – identification of any 'effectively non-contingent obligation' of an issuer of a convertible note to provide 'financial benefits' for the purposes of Division 974 of the Income Tax Assessment *Act 1997* if the note can be converted at any time at the issuer's discretion into shares that are equity interests in the issuer company	28.11.07

Draft Taxation Rulings – notices of withdrawal

Ruling	Title	Issue date
TR 1999/8	Income tax: international transfer pricing: the effects of determinations made under Division 13 of Part III, including consequential adjustments under section 136AF	07.03.07

Taxation Rulings

Ruling	Title	Issue date
TR 2007/1	Income tax: international transfer pricing: the effects of determinations made under Division 13 of Part III of the *Income Tax Assessment Act 1936*, including consequential adjustments under section 136AF of that Act	07.03.07
TR 2007/2	Income tax: application of the same business test to consolidated and MEC groups – principally, the interaction between section 165-210 and section 701-1 of the *Income Tax Assessment Act 1997*	20.06.07
TR 2007/3	Income tax: effective life of depreciating assets (applicable from 1 July 2007)	27.06.07
TR 2007/4	Income tax: entitlement to foreign tax credits under Division 18 of Part III of the *Income Tax Assessment Act 1936* when foreign income is included in the net income of a trust estate	18.07.07
TR 2007/5	Income tax: functional currency – when is an amount not in the 'applicable functional currency'?	25.07.07
TR 2007/6	Income tax: non-commercial business losses: Commissioner's discretion	25.07.07
TR 2007/7	Income tax: consolidation: errors in tax cost setting amounts of reset cost base assets	01.08.07
TR 2007/8	Income tax: registered agricultural managed investment schemes	17.10.07

Ruling	Title	Issue date
TR 2007/9	Income tax: circumstances when an item used to create a particular atmosphere or ambience for premises used in a café, restaurant, licensed club, hotel, motel or retail shopping business constitutes an item of plant	12.12.07
TR 2007/10	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	19.12.07
TR 2007/11	Income tax: withholding tax and related implications for a non-resident head lessor or hire-purchase provider of substantial equipment where the equipment is obtained by a non-resident entity that subleases, subprovides or leases it for use in Australia	19.12.07
TR 2007/12	Fringe benefits tax: minor benefits	19.12.07
TR 2007/13	Income tax: application of transferor trust and controlled foreign company measures where property or services are transferred to a non-resident company owned by a non-resident trustee	19.12.07

Taxation Rulings – notices of addendum

Ruling	Title	Issue date
TR 2006/13	Income tax: sale and leasebacks	10.01.07
TR 2001/14	Income tax: Division 35 – non-commercial business losses	24.01.07
TR 2001/14	Income tax: Division 35 – non-commercial business losses	25.07.07
TR 2002/9	Income tax: withholding from payments where recipient does not quote ABN	01.08.07

Taxation Rulings – notices of withdrawal

Ruling	Title	Issue date
TR 1999/5	Fringe benefits tax: employee benefit trusts and non-complying superannuation funds – meaning of ‘associate’ – property fringe benefits	27.06.07

Ruling	Title	Issue date
TR 2006/15	Income tax: effective life of depreciating assets (applicable from 1 January 2007)	27.06.07
TR 2000/8	Income tax: investment schemes	17.10.07
TR 93/15	Income tax: capital gains tax consequences of consideration comprising a lump sum plus a right to a contingent and unascertainable amount	17.10.07

Taxation Rulings – notices of partial withdrawal

Ruling	Title	Issue date
TR 96/14	Income tax: traditional securities	11.07.07
TR 93/26	Income tax: issues relating to the horse industry	22.08.07

Taxation Rulings – notices of erratum

Ruling	Title	Issue date
TR 2007/3	Income tax: effective life of depreciating assets (applicable from 1 July 2007)	04.07.07
TR 2001/14	Income tax: Division 35 – non-commercial business losses	11.07.07

Draft Taxation Determinations

Ruling	Title	Issue date
TD 2007/D1	Income tax: does the notional assessable income of a controlled foreign company include an amount deemed to be a dividend under section 47A of the *Income Tax Assessment Act 1936*?	31.01.07
TD 2007/D2	Income tax: can the attribution regime relating to controlled foreign companies apply to an Australian entity that is a member of a foreign company limited by guarantee?	28.02.07
TD 2007/D3	Income tax: can a share in a company be a convertible interest by satisfying item 4 of the table in subsection 974-75(1) of the Income Tax Assessment Act 1997?	28.03.07

Ruling	Title	Issue date
TD 2007/D4	Miscellaneous taxes: does paragraph 284-220(1)(e) of Schedule 1 to the *Taxation Administration Act 1953* apply to increase the base penalty amount applicable to a subsection 284-75(3) penalty where the entity was liable to the same penalty for a previous accounting period?	04.04.07
TD 2007/D5	Income tax: consolidation: does the single entity rule in section 701-1 of the *Income Tax Assessment Act 1997* apply in determining whether distributions by the liquidator of a head company represent 'income derived' by the head company for the purposes of section 47 of the *Income Tax Assessment Act 1936*?	11.04.07
TD 2007/D6	Income tax: do the active assets of a partnership, in which a foreign company is a partner, constitute active foreign business assets of the foreign company for the purposes of the capital gains tax participation exemption provisions contained in Subdivision 768-G of the *Income Tax Assessment act 1997*?	24.04.07
TD 2007/D7	Income tax: are bees kept for use in a honey production business trading stock as defined in section 70-10 of the *Income Tax Assessment Act 1997*?	02.05.07
TD 2007/D8	Income tax: what is a 'present legal obligation' of a private company for the purposes of subsection 109Y(2) of Division 7A of Part III of the *Income Tax Assessment Act 1936*?	23.05.07
TD 2007/D9	Income tax: is income tax of a private company properly payable for an income year, but unpaid at the end of that year, a 'present legal obligation' for the purposes of the distributable surplus calculation under subsection 109Y(2) of Division 7A of Part III of the *Income Tax Assessment Act 1936*?	23.05.07

Ruling	Title	Issue date
TD 2007/D10	Fringe benefits tax: in determining whether a charitable institution is a rebatable employer for the purposes of paragraph 65J(1)(baa) of the *Fringe Benefits Tax Assessment Act 1986*, is the institution 'established by a law of the Commonwealth, a State or a Territory' under subsection 65J(3) of that Act when it is incorporated under either the *Corporations Act 2001* or under a law of a State or Territory which relates to the incorporation of Associations?	30.05.07
TD 2007/D11	Income tax: will the hire of substantial equipment in Australia under a hire-purchase agreement create a deemed permanent establishment for a Singaporean resident hirer under Article 4(3)(b) of the tax treaty between Australia and Singapore as a result of the decision in *McDermott Industries (Aust) Pty Ltd v. Federal Commissioner of Taxation* [2005] FCAFC 67?	06.06.07
TD 2007/D12	Income tax: is a non-resident head lessor of substantial equipment liable for royalty withholding tax under subsection 128B(5A) of the *Income Tax Assessment Act 1936* on lease payments it receives from a Singaporean resident who subleases that same equipment to an entity which operates it in Australia?	06.06.07
TD 2007/D13	Income tax: holding period rule: is an embedded share option a position in relation to the share if it is exercisable by or against a party other than the issuer of the share?	29.08.07
TD 2007/D14	Income tax: can section 23AJ of the *Income Tax Assessment Act 1936* apply to a dividend when it is paid by a company (not being a Part X Australian resident) to an Australian resident company which receives it in its capacity as a partner in a partnership?	26.09.07
TD 2007/D15	Income tax: can section 23AJ of the *Income Tax Assessment Act 1936* apply to a dividend paid by a company (not being a Part X Australian resident) to the trustee of a trust, which then pays it to an Australian resident company beneficiary?	26.09.07

Ruling	Title	Issue date
TD 2007/D16	Income tax: can section 177EA of the Income Tax Assessment Act 1936 apply to the issue of 'dollar value' convertible notes of the type described in this Taxation Determination	07.11.07
TD 2007/D17	Income tax: if a private company provides trade credit to a shareholder (or their associate) on the usual terms it gives to parties at arm's length, will a failure by the shareholder (or their associate) to repay the amount within the agreed payment term prevent section 109M of the *Income Tax Assessment Act 1936* from applying?	17.10.07
TD 2007/D18	DID NOT ISSUE	
TD 2007/D19	Income tax: if a private company makes a loan to a shareholder or associate in an income year and the loan has not been fully repaid, what elements of the loan agreement need to be in writing for the purposes of paragraph 109N(1)(a) of Division 7A of Part III of the *Income Tax Assessment Act 1936*?	14.11.07
TD 2007/D20	Income tax: where there is no excess debt under Division 820 of the *Income Tax Assessment Act 1997* can the transfer pricing provisions apply to adjust the pricing of costs that may become debt deductions, for example, interest and guarantee fees?	28.11.07
TD 2007/D21	Income tax: are amounts mistakenly paid as salary or wages to employees (or as income support payments or worker's compensation amounts to persons), to which they are not beneficially entitled, but are obliged to repay, 'ordinary income' under section 6-5 of the *Income Tax Assessment Act 1997*?	12.12.07
TD 2007/D22	Fringe benefits tax: where an employer recognises they mistakenly paid to their employee an amount that the employee is not legally entitled to, but is obliged to repay, and afterwards allows the employee time to repay the amount, is there a 'loan benefit' under subsection 16(1) of the *Fringe Benefits Tax Assessment Act 1986*?	12.12.07

Ruling	Title	Issue date
TD 2007/D23	Fringe benefits tax: where an employer mistakenly pays to their employee an amount that the employee is not legally entitled to, but is obliged to repay, does the employer's subsequent waiver of that obligation constitute a 'debt waiver benefit' under section 14 of the *Fringe Benefits Tax Assessment Act 1986*?	12.12.07

Draft Taxation Determinations – notices of withdrawal

Ruling	Title	Issue date
TD 2004/D76	Income tax: for the purposes of Division 974 of the *Income Tax Assessment Act 1997*, does an issuing company have an effectively non-contingent obligation to provide a financial benefit by way of periodic interest returns on an interest bearing convertible note from the time that it can be converted at the issuing company's option into ordinary shares in that company?	28.11.07

Taxation Determinations

Ruling	Title	Issue date
TD 2007/1	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?	28.02.07
TD 2007/2	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?	07.03.07
TD 2007/3	Income tax: is a deduction allowable to complying superannuation funds, under section 179 of the *Income Tax Assessment Act 1936*, for insurance premiums attributable to the provision of benefits for members in the event of temporary disability longer than two years?	28.03.07

Ruling	Title	Issue date
TD 2007/4	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?	28.03.07
TD 2007/5	Income tax: does a tangible depreciating asset start to decline in value under section 40-60 of the *Income Tax Assessment Act 1997* from when it is acquired if the asset is acquired for the sole purpose of using it in a business that has not commenced to be carried on?	21.03.07
TD 2007/6	Fringe benefits tax: for the purposes of section 28 of the *Fringe Benefits Tax Assessment Act 1986* what are the indexation factors for valuing non-remote housing for the fringe benefits tax year commencing on 1 April 2007?	28.03.07
TD 2007/7	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 2007?	28.03.07
TD 2007/8	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 2007?	28.03.07
TD 2007/9	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 2007?	28.03.07
TD 2007/10	Fringe benefits tax: what is the benchmark interest rate to be used for the fringe benefits tax year commencing on 1 April 2007?	28.03.07

Ruling	Title	Issue date
TD 2007/11	Income tax: imputation: franked distributions: qualified persons: does an entity have to be a qualified person within the meaning of Division 1A of former 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?	24.04.07
TD 2007/12	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?	02.05.07
TD 2007/13	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?	02.05.07
TD 2007/14	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*?	09.05.07
TD 2007/15	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?	09.05.07
TD 2007/16	Income tax: does the notional assessable income of a controlled foreign company include an amount deemed to be a dividend under section 47A of the *Income Tax Assessment Act 1936*?	09.05.07

Ruling	Title	Issue date
TD 2007/17	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 2007?	09.05.07
TD 2007/18	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?	30.05.07
TD 2007/19	Income tax: capital gains: what is the improvement threshold for the 2007-08 income year under section 108-85 of the *Income Tax Assessment Act 1997*?	23.05.07
TD 2007/20	Income tax: can the attribution regime relating to controlled foreign companies apply to an Australian entity that is a member of a foreign company limited by guarantee?	27.06.07
TD 2007/21	Income tax: what are the reasonable travel and meal allowance expense amounts for 2007-2008?	27.06.07
TD 2007/22	Income tax: what is the car limit for the 2007-2008 financial year?	27.06.07
TD 2007/23	Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2007 for the purposes of Division 7A of Part III of the *Income Tax Assessment Act 1936* and how is it used?	04.07.07
TD 2007/24	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*?	25.07.07

Ruling	Title	Issue date
TD 2007/25	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?	22.08.07
TD 2007/26	Income tax: can a share in a company be a convertible interest by satisfying item 4 of the table in subsection 974-75(1) of the *Income Tax Assessment Act 1997*?	22.08.07
TD 2007/27	Income tax: consolidation: is the cost base of the goodwill referred to in subsection 711-25(2) of the *Income Tax Assessment Act 1997* limited to the cost base of goodwill previously identified under subsection 705-35(3) of that Act?	17.10.07
TD 2007/28	Income tax; what is a 'present legal obligation' of a private company for the purposes of subsection 109Y(2) of Division 7A of Part III of the *Income Tax Assessment Act 1936*?	17.10.07
TD 2007/29	Income tax: holding period rule: is an embedded share option a position in relation to the share if it is exercisable by or against a party other than the issuer of the share?	28.11.07
TD 2007/30	Income tax: value of goods taken from stock for private use for the 2007-2008 income year	21.11.07

Taxation Determinations – notices of addendum

Ruling	Title	Issue date
TD 1999/37	Income tax: does section 103-20 of the *Income Tax Assessment Act 1997* apply in determining the capital gain or loss content of attributable income of a controlled foreign company?	07.03.07
TD 2000/41	Income tax: capital gains: are the two requirements in subsection 124-75(4) of the *Income Tax Assessment Act 1997* for a CGT asset acquired to replace an original asset alternative and mutually exclusive requirements?	04.07.07

Ruling	Title	Issue date
TD 2001/10	Income tax: is the payer of a payment which is subject to Pay As You Go withholding required to give the recipient of the payment a payment summary and a copy of that payment summary?	04.07.07
TD 2000/49	Income tax: are payments made by members of a body corporate in respect of that membership subject to Pay As You Go withholding?	01.08.07
TD 97/23	Income tax: what is the approved form of an election under subsection 139E(1) of the *Income Tax Assessment Act 1936* ('the Act') so that it applies to all shares or rights acquired in an income year under a qualifying employee share acquisition scheme?	22.08.07
TD 95/33	Income tax: when are 'Factor (f)' payments derived by pharmaceutical companies?	12.12.07

Taxation Determinations – notices of withdrawal

Ruling	Title	Issue date
TD 93/179	Income tax: capital gains: if a liquidator's written declaration was made before 11 November 1991, does the Commissioner have a discretion to accept the statement as valid under section 160WA?	10.01.07
TD 97/22	Income tax: self assessment: can a person obtain a private ruling in terms of Part IVAA of the *Taxation Administration Act 1953* (TAA) on whether a contract entered into on or after 1 July 1992 gives rise to a disposal of an asset in terms of section 160M of the *Income Tax Assessment Act 1936* (ITAA)?	31.01.07
TD 95/52	Income tax: is depreciation allowable under subsection 54(1) o the *Income Tax Assessment Act 1936* if income producing operations in a business have not yet commenced?	21.03.07
TD 98/27	Income tax: is a deduction allowable to complying superannuation funds under section 179 of the *Income Tax Assessment Act 1936*, for insurance premiums attributable to the provision of benefits for members in the event of temporary disability longer than two years?	28.03.07

Ruling	Title	Issue date
TD 93/76	Fringe benefits tax: do redeemable vouchers awarded to staff on a regular basis as part of an ongoing incentive scheme qualify as exempt minor benefits in terms of section 58P of the Fringe Benefits Tax Assessment Act 1986?	27.06.07
TD 93/197	Fringe benefits tax: when may a benefit be considered to have a small notional taxable value for the purposes of determining whether it is an exempt minor benefit under section 58P of the *Fringe Benefits Tax Assessment Act 1986*?	27.06.07
TD 2007/21	Income tax: what are the reasonable travel and meal allowance expense amounts for 2007-1008?	25.07.07
TD 95/32	Income tax: will a subsidiary be allowed to adopt a substituted accounting period with a different balance date from that of its foreign parent in order to facilitate the consolidation of group accounts?	29.08.07
TD 2004/86	Income tax: if a shareholder borrows from a private company under a clause in the company's constitution setting out the terms on which such loans are to be made, is there a 'written agreement' for the purposes of paragraph 109N(1)(a) of Division 7A of the *Income Tax Assessment Act 1936*?	14.11.07
TD 92/100	Explanation of Taxation Determination system	05.12.07
TD 93/19	Income tax: if the Australian Taxation Office (ATO) approves an application to vary tax instalment deductions from salary and wages for a taxpayer who has invested in a negatively geared plan, does this also mean the investment plan has ATO approval?	19.12.07

Goods and Services Tax Rulings, Determinations and Bulletins

4. During the 2007 calendar year the Commissioner of Taxation issued:

Draft Goods and Services Tax Rulings

Ruling	Title	Issue date
GSTR 2007/D1	Goods and services tax: when do you acquire anything or import goods solely or partly for a creditable purpose?	24.04.07
GSTR 2007/D2	Goods and services tax: development lease arrangements with government agencies	03.10.07
GSTR 2007/D3	Goods and services tax: GST and bare trusts	14.11.07

Goods and Services Tax Rulings

Ruling	Title	Issue date
GSTR 2007/1	Good and services tax: when retirement village premises include communal facilities for use by the residents of the premises	07.02.07
GSTR 2007/2	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'?	24.04.07

Goods and Services Tax Rulings – notices of addendum

Ruling	Title	Issue date
GSTR 2003/7	Goods and services tax: what do the expressions 'directly connected with goods or real property' and 'a supply of work physically performed on goods' mean for the purposes of subsection 38-190(1) of the *A New Tax System (Goods and Services Tax) Act 1999*?	24.04.07

Ruling	Title	Issue date
GSTR 2005/6	Goods and services tax: the scope of subsection 38-190(3) and its application to supplies of things (other than goods or real property) made to non-residents that are GST-free under item 2 in the table in subsection 38-190(1) of the *A New Tax System (Goods and Services Tax) Act 1999*?	24.04.07
GSTR 2004/1	Goods and services tax: reduced credit acquisitions	30.05.07
GSTR 2004/4	Goods and services tax: assignment of payment streams including under a securitisation arrangement	30.05.07
GSTR 2000/12	Goods and services tax: attributing GST payable and input tax credits for supplies and acquisitions under lay-by sale agreements	11.07.07
GSTR 2000/26	Goods and services tax: corporate card statements – entitlement to an input tax credit without a tax invoice	11.07.07
GSTR 2000/29	Goods and services tax: attributing GST payable, input tax credits and adjustments and particular attribution rules made under section 29-25	11.07.07
GSTR 2000/34	Goods and services tax: what is an invoice for the purposes of the *A New Tax System (Goods and Services Tax) Act 1999* ('GST Act')?	11.07.07
GSTR 2002/3	Goods and services tax: prizes	11.07.07
GSTR 2003/12	Goods and services tax: when consideration is provided and received for various payment instruments and other methods of payment	11.07.07
GSTR 2003/14	Goods and services tax: the GST implications of transactions between members of a barter scheme conducted by a trade exchange	11.07.07
GSTR 2006/2	Goods and services tax: deposits held as security for the performance of an obligation	11.07.07
GSTR 2000/10	Goods and services tax: recipient created tax invoices	15.08.07
GSTR 2000/11	Goods and services tax: grants of financial assistance	15.08.07
GSTR 2000/31	Goods and services tax: supplies connected with Australia	15.08.07
GSTR 2000/33	Goods and services tax: international travel insurance	15.08.07

Ruling	Title	Issue date
GSTR 2000/37	Goods and services tax: agency relationships and the application of the law	15.08.07
GSTR 2002/2	Goods and services tax: GST treatment of financial supplies and related supplies and acquisitions	15.08.07
GSTR 2002/6	Goods and services tax: exports of goods, items 1 to 4 of the table in subsection 38-185 (1) of the *A New Tax System (Goods and Services Tax) Act 1999*	15.08.07
GSTR 2003/13	Goods and services tax: general law partnerships	15.08.07
GSTR 2004/6	Goods and services tax: tax law partnerships and co-owners of property	15.08.07
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	15.08.07
GSTR 2006/10	Goods and services tax: insurance settlements and entitlement to input tax credits	15.08.07
GSTR 2000/17	Goods and services tax: tax invoices	22.08.07
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	22.08.07
GSTR 2000/13	Goods and services tax: accounting on a cash basis	12.09.07
GSTR 2000/31	Goods and services tax: supplies connected with Australia	17.10.07
GSTR 2003/8	Goods and services tax: supply of rights for use outside Australia – subsection 38-190(1), item 4, paragraph (a) and subsection 38-190(2)	17.10.07

Draft Goods and Services Tax Determinations

Ruling	Title	Issue date
GSTD 2007/D1	Goods and services tax: is a credit card provider entitled to a reduced input tax credit under item 27 of the table in subregulation 70-5.02(2) of the A New Tax System (Goods and Services Tax) Regulations 1999 for the acquisition of services from a co-branding partner where it pays commission for those services?	27.06.07
GSTD 2007/D2	Goods and services tax: if a non-resident individual owns residential rental property in Australia and an Australian accountant makes a supply to that individual that consists of advice about that property and tax return preparation services, is that supply wholly or partly GST-free if made on or after 1 April 2005?	26.09.07
GSTD 2007/D3	Goods and services tax: what are the results for GST purposes of a charitable institution engaging with an associated endorsed charitable institution in an arrangement described in Taxpayer Alert TA 2007/1?	26.09.07
GSTD 2007/D4	Goods and services tax: for taxable supplies or creditable acquisitions made by a member entity of a GST group, where the GST or input tax credits are attributable to a tax period other than when the entity is a member of the GST group, is the representative member of the GST group liable to pay the GST or entitled to the input tax credits?	31.10.07

Goods and Services Tax Determinations

Ruling	Title	Issue date
GSTD 2007/1	Goods and services tax: is a credit card provider entitled to a reduced input tax credit under item 27 of the table in subregulation 70-5.02(2) of the A New Tax System (Goods and Services Tax) Regulations 1999 for the acquisition of services from a co-branding partner where it pays commission for those services?	26.09.07

Ruling	Title	Issue date
GSTD 2007/2	Goods and services tax: what are the results for GST purposes of a charitable institution engaging with an associated endorsed charitable institution in an arrangement described in Taxpayer Alert TA 2007/1?	12.12.07
GSTD 2007/3	Goods and services tax: if a non-resident entity owns residential rental premises in Australia and an Australian accountant makes a supply to that entity consisting of advice about the premises and tax return preparation services, is that supply wholly or partly GST-free if made on or after 1 April 2005?	12.12.07

Goods and Services Tax Determinations – notices of addendum

Ruling	Title	Issue date
GSTD 2004/1	Goods and services tax: when will the requirement to hold a tax invoice or adjustment note be waived as a result of a court or tribunal decision?	11.07.07
GSTD 2000/10	Goods and services tax: are outgoings payable by a tenant under a commercial property lease part of the consideration for the supply of the premises?	15.08.07
GSTD 2004/3	Goods and services tax: is a supply of rights to accommodation a supply of real property for the purposes of the *A New Tax System (Goods and Services Tax) Act 1999*?	15.08.07
GSTD 2000/9	Goods and services tax: if you let out a residence do you need to get an ABN for PAYG purposes or register for GST?	22.08.07
GSTD 2004/3	Goods and services tax: is a supply of rights to accommodation a supply of real property for the purposes of the *A New Tax System (Goods and Services Tax) Act 1999*?	10.10.07

Luxury Car Tax Determinations

5. During the 2007 calendar year the Commissioner of Taxation issued:

Luxury Car Tax Determinations

Ruling	Title	Issue date
LCTD 2007/1	Luxury car tax: what is the luxury car tax threshold for the 2007-2008 financial year?	27.06.07

Self Managed Superannuation Funds Rulings and Determinations

6. During the 2007 calendar year the Commissioner of Taxation issued:

Draft Self Managed Superannuation Funds Rulings

Ruling	Title	Issue date
SMSFR 2007/D1	Superannuation: the application of the sole purpose test in section 62 of the *Superannuation Industry (Supervision) Act 1993* to the provision of benefits other than retirement, employment termination or death benefits	05.09.07
SMSFR 2007/D2	Superannuation: giving financial assistance using the resources of a self managed superannuation fund to a member or relative of a member that is prohibited for the purposes of paragraph 65(1)(b) of the *Superannuation Industry (Supervision) Act 1993*	26.09.07

Draft Self Managed Superannuation Funds Determinations

Ruling	Title	Issue date
SMSFD 2007/D1	Superannuation: when is a dividend or trust distribution 'received' before the end of 30 June 2009 for the purposes of paragraph 71D(d) of the *Superannuation Industry (Supervision) Act 1993*?	05.09.07
SMSFD 2007/D2	Superannuation: can an investment made by a self managed superannuation fund in a related company or unit trust be excluded from being an in-house asset of the fund even though an event in subregulation 13.22D(1) of the Superannuation Industry (Supervision) Regulations 1994 has happened which means investments by the fund in a different related company or unit trust are in-house assets of the fund?	17.10.07

Superannuation Guarantee Rulings and Determinations

7. During the 2007 calendar year the Commissioner of Taxation issued:

Superannuation Guarantee Determinations – notices of withdrawal

Ruling	Title	Issue date
SGD 93/11	Are a professional sportsperson's appearance fees, prize monies or player awards either 'ordinary time earnings' or 'salary and wages'?	05.12.07

Fuel Tax Rulings and Determinations

8. During the 2007 calendar year the Commissioner of Taxation issued:

Fuel Tax Rulings

Ruling	Title	Issue date
FTR 2007/1	Fuel tax: meaning of 'acquire', 'manufacture' and 'import' in the expression 'taxable fuel that you acquire or manufacture in, or import into, Australia to the extent that you do so for use in carrying on your enterprise' in the *Fuel Tax Act 2006*	12.09.07

Fuel Tax Rulings – notices of addendum

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*	15.08.07
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*	15.08.07
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*	15.08.07
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*	15.08.07

Draft Fuel Tax Determinations

Ruling	Title	Issue date
FTR 2007/D1	Fuel tax: the meaning of 'acquire', 'manufacture' and 'import' in the expression 'taxable fuel that you acquire or manufacture in, or import into, Australia to the extent that you do so for use in carrying on your enterprise' in the *Fuel Tax Act 2006*	11.04.07
FTR 2007/D2	Fuel tax: vehicle's travel on a public road that is incidental to the vehicle's main use and the road user charge	05.12.07

Fuel Tax Determinations – notices of addendum

Ruling	Title	Issue date
FTD 2006/3	Fuel tax: what is an 'enterprise' for the purposes of the *Fuel Tax Act 2006*?	15.08.07

Wine Equalisation Taxation Rulings

9. During the 2007 calendar year the Commissioner of Taxation issued:

Wine Equalisation Taxation Rulings – notices of addendum

Ruling	Title	Issue date
WETR 2006/1	Wine equalisation tax: the operation of the producer rebate for producers of wine in New Zealand	28.03.07

Miscellaneous Taxation Rulings

10. During the 2007 calendar year the Commissioner of Taxation issued:

Miscellaneous Taxation Rulings

Ruling	Title	Issue date
MT 2007/1	Miscellaneous taxes: does paragraph 284-220(1)(e) of Schedule 1 to the *Taxation Administration Act 1953* apply to increase the base penalty amount applicable to a subsection 284-75(3) penalty where the entity was liable to the same penalty for a previous accounting period?	04.07.07

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	22.08.07
MT 2024	Fringe benefits tax: dual cab vehicles eligibility for exemption where private use is limited to certain work-related travel	19.09.07

Miscellaneous Taxation Rulings – notices of withdrawal

Ruling	Title	Issue date
MT 2042	Christmas presents to employees; income tax and fringe benefits tax consequences	27.06.07

Class Rulings

11. During the 2007 calendar year the Commissioner of Taxation issued:

Class Rulings

Ruling	Title	Issue date
CR 2007/1	Income tax: Shell Group Restructure – Employee Option Plans – discounts assessed prior to restructure	10.01.07
CR 2007/2	Income tax: leave – Deferred Salary Arrangements for employees of the City of Canning in Western Australia	10.01.07
CR 2007/3	Income tax: capital gains: mandatorily converting preference shares: St. George Bank Limited	10.01.07
CR 2007/4	Income tax: Approved Early Retirement Scheme – John Deere Limited	17.01.07
CR 2007/5	Income tax: return of capital: Central Glass Pty Ltd	24.01.07
CR 2007/6	Income tax: demerger of NuSep Limited by Life Therapeutics Limited	31.01.07
CR 2007/7	Income tax: Carl Zeiss Vision Group – Manager Equity Investment Program	07.02.07
CR 2007/8	Income tax: deductibility of employer contributions to the Professional Employees Entitlements Trust	07.02.07
CR 2007/9	Income tax: capital gains: demerger of Tower Australia Group Limited by Tower Limited	07.02.07
CR 2007/10	Income tax: capital gains: scrip for scrip roll-over: exchange of units in NMFM Split Equity Fund No. 1 for units in Wholesale Australian Equity Value Fund	07.02.07
CR 2007/11	Income tax: capital gains: demerger of Pacific Mines Limited by Summit Resources Limited	21.02.07
CR 2007/12	Income tax: share buy-back: Lemarne Corporation Limited	21.02.07
CR 2007/13	Income tax: CVC Sustainable Investments Limited – proposed return of capital and stapling arrangement	21.02.07
CR 2007/14	Income tax: Promina Group Limited – Employee Share Purchase Plan (Exemption 2003) – proposed merger with Suncorp-Metway Limited	28.02.07

Ruling	Title	Issue date
CR 2007/15	Fringe benefits tax: employer clients of Community Sector Banking Pty Ltd who are subject to the provisions of section 57A of the *Fringe Benefits Tax Assessment Act 1986* that make use of a CSB Salary Benefit Card Account facility	07.03.07
CR 2007/16	Fringe benefits tax: employer clients of PBI Benefit Solutions Pty Ltd who are subject to the provisions of section 57A of the *Fringe Benefits Tax Assessment Act 1986* whose employees make use of an Employee Benefits Card (Meal Entertainment) facility	07.03.07
CR 2007/17	Fringe benefits tax: employer clients of PBI Benefit Solutions Pty Ltd who are subject to the provisions of section 57A of the *Fringe Benefits Tax Assessment Act 1986* whose employees make use of an Employee Benefits Card (Everyday Facility) facility	07.03.07
CR 2007/18	Income tax: Innoventure First Trust Deed – Distribution Reinvestment Plan	14.03.07
CR 2007/19	Income tax: Vision Systems Limited: return of capital	14.03.07
CR 2007/20	Income tax: Approved Early Retirement Scheme – Shire of Christmas Island	14.03.07
CR 2007/21	Income tax: scrip for scrip roll-over: exchange of shares in Sydney Roads Limited for shares in Transurban Holdings Limited and exchange of units in Sydney Roads Trust for units in Transurban Holding Trust	14.03.07
CR 2007/22	Income tax: return of capital: Incremental Petroleum Ltd	28.03.07
CR 2007/23	Income tax: assessable income: umpires and referees: Warwick Leisure Centre receipts	28.03.07
CR 2007/24	Income tax: assessable income: Rugby League Officials: Western Australia Rugby League Referees Association	04.04.07
CR 2007/25	Income tax: scrip for scrip roll-over: merger of Promina Group Limited with Suncorp-Metway Limited	04.04.07
CR 2007/26	Income tax: Leave – Deferred Salary Scheme – employees of Lutheran Schools and Kindergartens in the Northern Territory	11.04.07
CR 2007/27	Income tax: share buy-back: BHP Billiton Limited	11.04.07
CR 2007/28	Income tax: deductibility of employer contributions to the Australian Construction Industry Redundancy Trust	18.04.07

Ruling	Title	Issue date
CR 2007/29	Income tax: capital gains – roll-over relief – acquisition of land for Traveston Crossing and Wyaralong Dams	18.04.07
CR 2007/30	Income tax: AMP Limited – proposed return of capital to shareholders	24.04.07
CR 2007/31	Income tax: Department of Education, Science and Training: Australian Vocational Student Prize	24.04.07
CR 2007/32	Income tax: tax treatment of payments to members of the South Australian Building Industry Redundancy Scheme Trust	02.05.07
CR 2007/33	Income tax: scrip for scrip roll-over: acquisition of UNiTAB Limited by Tattersall's Limited	02.05.07
CR 2007/34	Income tax: off market share buy-back: Foster's Group Limited	02.05.07
CR 2007/35	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 salary packaging General Living Expenses Purchasing Card facility	09.05.07
CR 2007/36	Income tax: Medal Incentive Funding payments provided by the Australian Olympic Committee	09.05.07
CR 2007/37	Income tax: off-market share buy-back: Corporate Express Australia Limited	09.05.07
CR 2007/38	Income tax: return of capital: Globe International Limited	16.05.07
CR 2007/39	Income tax: Shell Group – Global Employee Share Purchase Plan	16.05.07
CR 2007/40	Income tax: Vodafone Group Plc: return of capital and share consolidation – employee share scheme	16.05.07
CR 2007/41	Income tax: share buy-back: Just Group Limited	16.05.07
CR 2007/42	Income tax: renounceable rights to convertible preference shares issued by Hutchison Telecommunications (Australia) Limited	23.05.07
CR 2007/43	Income tax: share buy-back: Alumina Limited	23.05.07
CR 2007/44	Income tax: Approved Early Retirement Scheme – Education Queensland	30.05.07
CR 2007/45	Income tax: demutualisation of the IOR Friendly Society Limited	30.05.07
CR 2007/46	Income tax: off-market share buy-back: CMI Limited	30.05.07

Ruling	Title	Issue date
CR 2007/47	Income tax: treatment of payments received under the Cod Grounds Commonwealth Marine Reserve Structural Adjustment package 2004: • Licence Buyout Adjustment • Business Advice Assistance	30.05.07
CR 2007/48	Income tax: UBS AG Key employee lending incentive plan	30.05.07
CR 2007/49	Income tax: treatment of payments received under the Securing our Fishing Future package: • Onshore Business Development Assistance • Business Advice Assistance	06.06.07
CR 2007/50	Income tax: tax treatment of payments to members of the Mechanical and Electrical Redundancy Trust	13.06.07
CR 2007/51	Income tax: Telstra Corporation Limited Tranche 3 Instalment Receipts	13.06.07
CR 2007/52	Income tax: Selective Capital Reduction: Bridgestone Australia Ltd	13.06.07
CR 2007/53	Income tax: payment of special dividend by Veda Advantage Limited	13.06.07
CR 2007/54	Income tax: return of capital: Surfers Paradise Beach Resort Pty Ltd	20.06.07
CR 2007/55	Income tax: tax treatment of payments to members of the Australian Construction Industry Redundancy Trust	20.06.07
CR 2007/56	Income tax: Approved Early Retirement Scheme – Unilever Australia Limited	20.06.07
CR 2007/57	Income tax: Education and Training Grant payments provided by the Australian Cricketers Association	20.06.07
CR 2007/58	Income tax: conversion by Mackay Sugar Co-operative Association Limited to a company registered under the *Corporations Act 2001*	20.06.07
CR 2007/59	Income tax: assessable income: football umpires: Gippsland Umpires Association Incorporated receipts	27.06.07
CR 2007/60	Income tax: stapling of units in Australian Pipeline Trust with the units in Australian Pipeline Trust Investment Trust	27.06.07
CR 2007/61	Income tax: off-market share buy-back: Gotalk Limited	27.06.07

Ruling	Title	Issue date
CR 2007/62	Income tax: assessable income: employees of Inco Australia Management working in New Caledonia on the Goro Nickel Project process plant	04.07.07
CR 2007/63	Income tax: Babcock & Brown Communities Limited (previously Primelife Corporation Limited) – proposed return of capital to shareholders	04.07.07
CR 2007/64	Income tax: treatment of payments received under the Securing our Fishing Future package: • Fishing Community Assistance to assist recipients to develop an existing business	11.07.07
CR 2007/65	Income tax: treatment of payments received under the Securing our Fishing Future package: • Fishing Community Assistance to assist recipients to commence a business	11.07.07
CR 2007/66	Income tax: treatment of payments received under amended clause 8 of the Australian Rugby Collective Bargaining Agreement Mark III	11.07.07
CR 2007/67	Income tax: scrip for scrip: acquisition of Smorgon Steel Group Limited by OneSteel Limited	18.07.07
CR 2007/68	Income tax: Approved Early Retirement Scheme – Hydro Aluminium Kurri Kurri Pty Ltd	25.07.07
CR 2007/69	Income tax: share buy-back: Santos Limited	25.07.07
CR 2007/70	Income tax: UNiTAB Limited – Employee Share Scheme –merger with Tattersall's Limited	25.07.07
CR 2007/71	Income tax: deductibility of the Special Category Membership offered by the Hunter Business Chamber	01.08.07
CR 2007/72	Income tax: treatment of payments received under the Securing our Fishing Future package: • Assistance for Skippers and Crew	01.08.07
CR 2007/73	Income tax: early retirement scheme – Golden Casket Lottery Corporation Limited	08.08.07

Ruling	Title	Issue date
CR 2007/74	Income tax: capital gains: scrip for scrip roll-over: exchange of units in Investa Brisbane Commercial Trust, Investa Fourth Commercial Trust and Investa Sixth Commercial Trust for units in Investa Diversified Office Fund	08.08.07
CR 2007/75	Income tax: CDS Technologies Limited – return of capital to shareholders	08.08.07
CR 2007/76	Income tax: early retirement scheme – Charles Sturt University	08.08.07
CR 2007/77	Income tax: capital gains: demerger of NuPower Resources Limited by Arafura Resources NL	15.08.07
CR 2007/78	Income tax: cancellation of shares in Cumnock Coal Limited	15.08.07
CR 2007/79	Income tax: return of capital: Ramelius Resources Limited	22.08.07
CR 2007/80	Income tax: payment of dividend – CCI Holdings Limited	29.08.07
CR 2007/81	Fringe benefits tax: health services provided by Peak Health Management	29.08.07
CR 2007/82	Income tax: subscriptions paid by employees of Queensland Ambulance Service to the Emergency Medical Service Protection Association Incorporated	29.08.07
CR 2007/83	Income tax: scrip for scrip: acquisition of Symbion Health Limited by Healthscope Limited	12.09.07
CR 2007/84	Income tax: early retirement scheme – Transport Accident Commission	19.09.07
CR 2007/85	Income tax: early retirement scheme – NSW Police Force	19.09.07
CR 2007/86	Fringe benefits tax: employer clients of Salary Options Pty Ltd who are subject to the provisions of section 57A of the *Fringe Benefits Tax Assessment Act 1986* that make use of a Visa Debit Card facility established with a financial institution by Salary Options Pty Ltd	19.09.07
CR 2007/87	Income tax: treatment of payments received under the Lower Murray Darling Catchment Management Authority Rangelands Incentive Strategy – Conservation Reserves and Sustainable Grazing Schemes	19.09.07

Ruling	Title	Issue date
CR 2007/88	Fringe benefits tax: employer clients of Shakespeare & Associates who are subject to the provisions of section 57A of the *Fringe Benefits Tax Assessment Act 1986* whose employees make use of a Visa Salary Packaging Card (Meal Entertainment) facility	26.09.07
CR 2007/89	Income tax: early retirement scheme – ACL Bearing Company	26.09.07
CR 2007/90	Income tax: proposed return of capital: Austar United Communications Limited	26.09.07
CR 2007/91	Income tax: distribution of APA securities by Alinta Limited	03.10.07
CR 2007/92	Income tax: assessable income: treatment of payments received under the Western Catchment Management Authority Enterprise Based Conservation Program	03.10.07
CR 2007/93	Income tax: exchange of shares in Macquarie Bank Limited for shares in Macquarie Group Limited	10.10.07
CR 2007/94	Income tax: payment of interim and special dividend by HPAL Limited	17.10.07
CR 2007/95	Income tax: proposed return of capital: Hostworks Group Limited	17.10.07
CR 2007/96	Income tax: assessable income: football umpires, umpire coaches and umpire trainers: receipts from the Sale Umpires Association Incorporated	24.10.07
CR 2007/97	Income tax: return of capital: Deep Sea Fisheries Limited	24.10.07
CR 2007/98	Income tax: Villa World Limited merger with MFS Diversified Limited	24.10.07
CR 2007/99	Income tax: treatment of payments received by members of the Tobacco Co-operative of Victoria Limited for the termination of Grower's Agreements	31.10.07
CR 2007/100	Income tax: scrip for scrip: acquisition of HPAL Limited by Salmat Limited	31.10.07
CR 2007/101	Income tax: treatment of payments received under the Securing our Fishing Future package: • Onshore Business Exit Assistance • Business Advice Assistance	31.10.07
CR 2007/102	Income tax: share buy-back: Foster's Group Limited	07.11.07
CR 2007/103	Income tax: early retirement scheme – Catholic Education, Diocese of Rockhampton	07.11.07

Ruling	Title	Issue date
CR 2007/104	Income tax: Sims Group Limited – Employee Long Term Incentive Plan	14.11.07
CR 2007/105	Income tax: early retirement scheme – State Library of Victoria	14.11.07
CR 2007/106	Income tax: early retirement scheme – University of Western Sydney	14.11.07
CR 2007/107	Income tax: scrip for scrip roll-over: acquisition of Alinta Limited by ES & L Pty Limited	14.11.07
CR 2007/108	Income tax: The National Mutual Life Association of Australasia Limited: application of section 26AH of the *Income Tax Assessment Act 1936* to Guaranteed Investment Bonds and Personal Investment Bonds	21.11.07
CR 2007/109	Income tax: Stockland Corporation Limited Non-Executive Director Security Acquisition Plan	28.11.07
CR 2007/110	Income tax: scrip for scrip roll-over: acquisition of Bolnisi Gold NL by Coeur d'Alene Mines Corporation	28.11.07
CR 2007/111	Income tax: capital gains tax: acquisition of Publishing and Broadcasting Limited by Crown Limited and demerger of Publishing and Broadcasting Limited by Crown Limited	05.12.07
CR 2007/112	Income tax and fringe benefits tax: IOOF Holdings Limited – Equity Participation Program	05.12.07
CR 2007/113	Income tax: merger between the Mulgrave Central Mill Company Limited and TQ Sugar Limited	05.12.07
CR 2007/114	Income tax: scrip for scrip: acquisition of Coles Group Limited by Wesfarmers Limited	05.12.07
CR 2007/115	Income tax: scrip for scrip roll-over: acquisition of E*TRADE Australia Limited by ANZ Online Holdings Pty Limited	12.12.07
CR 2007/116	Income tax: capital gains: restructure of International Catamarans (Tasmania) Unit Trust	12.12.07
CR 2007/117	Income tax: capital gains: amendment of trust deed: ConnectEast Holding Trust	19.12.07
CR 2007/118	Income tax: capital gains: amendment of trust constitution: ConnectEast Investment Trust	19.12.07
CR 2007/119	Income tax: conversion of The Bega Co-operative Society Limited to a company registered under the *Corporations Act 2001*	19.12.07

Ruling	Title	Issue date
CR 2007/120	Income tax: proposed return of capital: Centennial Coal Company Limited	19.12.07

Class Rulings – notices of addendum

Ruling	Title	Issue date
CR 2006/72	Income tax: Approved Early Retirement Scheme – Australian Wool Testing Authority	04.07.07
CR 2006/78	Income tax: Approved Early Retirement Scheme – Metropolitan Fire and Emergency Services Board	04.07.07
CR 2006/79	Income tax: Approved Early Retirement Scheme – Queensland University of Technology	04.07.07
CR 2006/97	Income tax: Approved Early Retirement Scheme – Diocese of Townsville Catholic Education Office	04.07.07
CR 2006/98	Income tax: Approved Early Retirement Scheme – Maritime Safety Queensland	04.07.07
CR 2006/120	Income tax: Approved Early Retirement Scheme – Advantage Petroleum Pty Ltd	04.07.07
CR 2007/16	Fringe benefits tax: employer clients of PBI Benefit Solutions Pty Ltd who are subject to the provisions of section 57A of the *Fringe Benefits Tax Assessment Act 1986* whose employees make use of an Employee Benefits Card (Meal Entertainment) facility	05.12.07
CR 2007/17	Fringe benefits tax: employer clients of PBI Benefit Solutions Pty Ltd who are subject to the provisions of section 57A of the *Fringe Benefits Tax Assessment Act 1986* whose employees make use of an Employee Benefits Card (Everyday Purchases) facility	05.12.07

Class Rulings – notices of withdrawal

Ruling	Title	Issue date
CR 2006/111	Income tax: eligible termination payment: Rail Corporation NSW, Rail Infrastructure Corporation and State Rail Authority of NSW – transfer of employment	11.07.07
CR 2007/83	Income tax: scrip for scrip: acquisition of Symbion Health Limited by Healthscope Limited	19.09.07

Class Rulings – notices of partial withdrawal

Ruling	Title	Issue date
CR 2006/46	Income tax: deductibility of employer contributions to the South Australian Building Industry Redundancy Scheme Trust	11.07.07
CR 2006/50	Income tax: deductibility of employer contributions to the Mechanical and Electrical Redundancy Trust	11.07.07

Class Rulings – notices of erratum

Ruling	Title	Issue date
CR 2007/37	Income tax: off-market share buy-back: Corporate Express Australia Limited	16.05.07
CR 2007/53	Income tax: payment of special dividend by Veda Advantage Limited	17.10.07

Product Rulings

12. During the 2007 calendar year the Commissioner of Taxation issued:

Product Rulings

Ruling	Title	Issue date
PR 2007/1	Income tax: Agriwealth 31 March 2007 Radiata Pine Project	24.01.07
PR 2007/2	Income tax: Bioforest Sustainable Timber and Biofuel Project 2007	24.01.07

Ruling	Title	Issue date
PR 2007/3	Income tax: Australian Bight Abalone Project 2007	24.01.07
PR 2007/4	Income tax: Macquarie Almond Investment 2007 – Early Growers (to 15 June 2007)	24.01.07
PR 2007/5	Income tax: Goulburn Valley Orchards Project	07.02.07
PR 2007/6	Income tax: Macquarie Forestry Investment 2007 (pre 1 July 2007 Growers)	07.02.07
PR 2007/7	Income tax: Great Southern 2007 High Value Timber Project (2007 Growers)	14.02.07
PR 2007/8	Income tax: Ginseng Australia Project No. 1 (Early Growers)	14.02.07
PR 2007/9	Income tax: FEA Plantations Project 2007 (2007 Growers)	21.02.07
PR 2007/10	Income tax: Palandri Global Supply Challenge 2007-2008 (2007 Growers)	21.02.07
PR 2007/11	Income tax: tax consequences of rebalancing, contributing to an investment and partially redeeming a unit in the Credit Suisse Asset Management Select Investment Flexible International Share Fund – 2007 Product Disclosure Statement	21.02.07
PR 2007/12	Income tax: Limestone Coast Vignettes Project – 2007 Mature Vignette Owners (to 30 June 2007)	28.02.07
PR 2007/13	Income tax: Limestone Coast Vignettes Project – 2007 Development Vignette Owners (to 30 June 2007)	28.02.07
PR 2007/14	Income tax: ITC Teak Project 2007	28.02.07
PR 2007/15	Income tax: ITC Pulpwood Project 2007	28.02.07
PR 2007/16	Income tax: TFS Sandalwood Project 2007 (pre 30 June Growers)	07.03.07
PR 2007/17	Income tax: 2007 Grain Co-Production Project	14.03.07
PR 2007/18	Income tax: ITC Red Mahogany Project 2007	14.03.07
PR 2007/19	Income tax: ITC Sandalwood Project 2007	14.03.07
PR 2007/20	Income tax: ING Life Limited – OneCare Policy – Life Cover, Total and Permanent Disability Cover and/or Trauma Cover	28.03.07
PR 2007/21	Income tax: Arafura Pear Project 2007	21.03.07
PR 2007/22	Income tax: Oak Valley Truffle Project 2007	21.03.07
PR 2007/23	Income tax: Agriwealth 30 June 2007 Radiata Pine Project	21.03.07
PR 2007/24	Income tax: Great Southern 2007 Diversified Olives Income Project – 2007 Growers	28.03.07

Ruling	Title	Issue date
PR 2007/25	Income tax: Kiri Park Project No. 2 – NCL	28.03.07
PR 2007/26	Income tax: deductibility of interest incurred on borrowings in relation to the Macquarie Fusion Funds – June 2007 Offer	28.03.07
PR 2007/27	Income tax: Great Southern Plantations 2007 Project	28.03.07
PR 2007/28	Income tax: PCM Shared Equity Contract	04.04.07
PR 2007/29	Income tax: Brooklyn Park Organic Olive Groves Bonni-Foi Growers' Project	04.04.07
PR 2007/30	Income tax: tax consequences of borrowing in relation to the Momentum Investor Funding Product	04.04.07
PR 2007/31	Income tax: Early Season Apple Project – Early Growers	11.04.07
PR 2007/32	Income tax: Barossa Vines Project 2007 – Applicant Group 1	11.04.07
PR 2007/33	Income tax: Olive Growers Australia Project 2007 – Applicant Group 1	11.04.07
PR 2007/34	Income tax: Great Southern 2007 Almond Income Project	11.04.07
PR 2007/35	Income tax: McLeod's Daughters 2007 Investment	18.04.07
PR 2007/36	Income tax: Margaret River Watershed Premium Wine Project 2007 (pre 15 June 2007 Growers)	18.04.07
PR 2007/37	Income tax: WA Blue Gum Project 2007 not Joint Venture Growers	18.04.07
PR 2007/38	Income tax: WA Blue Gum Project 2007 Joint Venture Growers	18.04.07
PR 2007/39	Income tax: Mort & Co No. 5 Project	24.04.07
PR 2007/40	Income tax: Rewards Group Tropical Fruits Project 2007	02.05.07
PR 2007/41	Income tax: Gunns Plantations Walnut Project No. 2 – Early Growers	02.05.07
PR 2007/42	Income tax: real Dairy Project No. 1	16.05.07
PR 2007/43	Income tax: NTT Mahogany Project 2006 – 2008 (2007 Growers) (Terms Option)	16.05.07
PR 2007/44	Income tax: Great Southern 2008 Diversified Olives Income Project – 2008 Growers	16.05.07
PR 2007/45	Income tax: BioForest Sustainable Timber and Biofuel Project 2007 (Growers using finance with Willmott Forests Ltd or MIS Funding No. 1 Pty Ltd)	16.05.07
PR 2007/46	Income tax: Palandri Global Supply Challenge 2007-2008 (2007 Growers using finance from Allco Managed Investment Limited)	23.05.07

Ruling	Title	Issue date
PR 2007/47	Income tax: Mediterranean Olives Project 2007 – (Joint Venture Growers)	23.05.07
PR 2007/48	Income tax: Mediterranean Olives Project 2007 – (Growers not in Joint Venture)	23.05.07
PR 2007/49	Income tax: Primary Yield Tomato Project – Pre 30 June 2007	30.05.07
PR 2007/50	Income tax: Primary Yield Lamb Project 2007	30.05.07
PR 2007/51	Income tax: tax consequences of investing in Calliva SuperAccess Property Notes and entering into the Lease Agreement	30.05.07
PR 2007/52	Income tax: Media Funds Management Pty Limited: Film Fund No. 1 of 2007 – 'Badland'	06.06.07
PR 2007/53	Income tax: Media Funds Management Pty Limited: Film Fund No. 2 of 2007 – 'The Last Stand'	06.06.07
PR 2007/54	Income tax: 2007 Timbercorp Avocado & Fruit Project – Early Growers (to 15 June 2007)	06.06.07
PR 2007/55	Income tax: tax consequences of investing in ABN AMRO Protected Equity Instalment Series 2007 Product Disclosure Statement – cash applicants	06.06.07
PR 2007/56	Income tax: Barossa Vines Project 2007 – Applicant Group 2	06.06.07
PR 2007/57	Income tax: Olive Growers Australia Project 2007 – Applicant Group 2	06.06.07
PR 2007/58	Income tax: Mort & Co No. 5 Project – 2008	13.06.07
PR 2007/59	Income tax: deductibility of interest incurred on borrowings under the Leveraged Equities Share Protection Plan	13.06.07
PR 2007/60	Income tax: Alpine Meadows Olive & Walnut Project No. 1 (Early Growers)	13.06.07
PR 2007/61	Income tax: Capricorn Timber Indian Sandalwood Project 2007	13.06.07
PR 2007/62	Income tax: Great Southern Plantations 2007 Project – Post 30 June Growers	20.06.07
PR 2007/63	Income tax: Great Southern Plantations 2008 Project	20.06.07
PR 2007/64	Income tax: 2007 Timbercorp Avocado & Fruit Project – Post 30 June Growers	20.06.07
PR 2007/65	Income tax: tax consequences of investing in Calliva SuperAccess Property Notes and entering into the Lease – 1 July 2007 to 30 June 2008	20.06.07

Ruling	Title	Issue date
PR 2007/66	Income tax: FEA Plantations Project 2007 (2008 Growers)	27.06.07
PR 2007/67	Income tax: tax consequences of investing in the Commonwealth Bank Protected Portfolio Loan	27.06.07
PR 2007/68	Income tax: tax consequences of investing in equities using the Macquarie Geared Equity Investment plus	27.06.07
PR 2007/69	Income tax: Macquarie Forestry Investment 2007 (post 30 June 2007 Growers)	04.07.07
PR 2007/70	Income tax: Great Southern 2008 High Value Timber Project	04.07.07
PR 2007/71	The Product Rulings system	25.07.07
PR 2007/72	Income tax: ITC Diversified Forestry Project 2007 (Stage 2)	25.07.07
PR 2007/73	Income tax: tax consequences of investing in JPMorgan Dividend Advance Resettable Warrant Instalments Series IQA, IQB May 2007 Product Disclosure Statement – cash applicants and secondary market purchasers	01.08.07
PR 2007/74	Income tax: 2007 Macgrove Project (Late Growers)	08.08.07
PR 2007/75	Income tax: Gunns Plantations Limited Winegrape Project 2007 – Late Growers	22.08.07
PR 2007/76	Income tax: Palandri Global Supply Challenge 2007-1008 (2008 Growers)	05.09.07
PR 2007/77	Income tax: NTT Mahogany 2006-2008 (2008 Growers)	05.09.07
PR 2007/78	Income tax: Limestone Coast Vignettes Project – 2007 Development Vignette Owners (to 31 October 2007)	12.09.07
PR 2007/79	Income tax: Limestone Coast Vignettes Project – 2007 Mature Vignette Owners (to 31 March 2008)	12.09.07
PR 2007/80	Income tax: Macquarie Almond Investment 2007 – Late Growers (to 15 June 2008)	12.09.07
PR 2007/81	Income tax: 2001 Timbercorp Almond Project	12.09.07
PR 2007/82	Income tax: BioForest Sustainable Timber and Biofuel Project 2007 (2008 Growers)	26.09.07
PR 2007/83	Income tax: Arafura Pearl Project 2008	26.09.07
PR 2007/84	Income tax: tax consequences of borrowing in relation to the Momentum Investor Funding Project (Post 30 June 2007)	26.09.07

Ruling	Title	Issue date
PR 2007/85	Income tax: Brooklyn Park Organic Olive Groves Bonni-Foi Growers Project (2008 Growers)	03.10.07
PR 2007/86	Income tax: APT Eucalypt Project 2001	17.10.07
PR 2007/87	Income tax: Rewards Group Sandalwood Project 2007 (2008 Growers)	24.10.07
PR 2007/88	Income tax: Ginseng Australia Project No. 1 (Late Growers)	24.10.07
PR 2007/89	Income tax: Gunns Plantations Walnut Project No. 2 – Late Growers	24.10.07
PR 2007/90	Income tax: Oak Valley Truffle Project 2007 (post 30 June 2007 Growers)	31.10.07
PR 2007/91	Income tax: deductibility of interest incurred on borrowings in relation to the Macquarie Fusion Funds – November 2007 Offer	31.10.07
PR 2007/92	Income tax: 1996 Timbercorp Eucalypts Project	07.11.07
PR 2007/93	Income tax: tax consequences of investing in the Westpac Protected Equity Loan	21.11.07
PR 2007/94	Income tax: 2008 Grain Co-Production Project	21.11.07
PR 2007/95	Income tax: Margaret River Watershed Premium Wine Project 2007 (Pre 15 March 2008 Growers)	21.11.07
PR 2007/96	Income tax: Rewards Group Berry Project 2008 – Early Growers	05.12.07
PR 2007/97	Income tax: Gunns Plantations Woodlot Project 2008 – Planting Option 1	05.12.07
PR 2007/98	Income tax: Gunns Plantations Woodlot Project 2008 – Planting Option 2	05.12.07
PR 2007/99	Income tax: Gunns Plantations Woodlot Project 2008 – Planting Option 3	05.12.07
PR 2007/100	Income tax: Kiri Park Projects – pre 30 June 2007 Growers	12.12.07
PR 2007/101	Income tax: deductibility of interest incurred on borrowings under the Leveraged Equities Share Protection Plan	19.12.07
PR 2007/102	Income tax: Great Southern 2008 Almond Income Project	19.12.07
PR 2007/103	Income tax: WA Blue Gum Project 2008 (Joint Venture Growers)	19.12.07
PR 2007/104	Income tax: WA Blue Gum Project 2008 (Growers not in Joint Venture)	19.12.07
PR 2007/105	Income tax: 2008 Timbercorp Olive Project	19.12.07

Product Rulings – notices of addendum

Ruling	Title	Issue date
PR 1999/95	Income tax and fringe benefits tax: Product Rulings system	17.01.07
PR 2006/163	Income tax: 2007 Macgrove Project (Early Growers)	21.02.07
PR 2006/122	Income tax: Oak Valley Truffle Project Post 30 June Growers	21.03.07
PR 2006/148	Income tax: AIL Almond Grower Project – Swan Hill 2007 Growers (to 15 June 2007)	09.05.07
PR 2007/24	Income tax: Great Southern 2007 Diversified Olives Income Project – 2007 Growers	16.05.07
PR 2007/10	Income tax: Palandri Global Supply Challenge 2007-2008 (2007 Growers)	23.05.07
PR 2006/129	Income tax: Great Southern 2007 Wine Grape Income Project – 2007 Growers	30.05.07
PR 2007/3	Income tax: Australian Bight Abalone Project 2007	30.05.07
PR 2007/8	Income tax: Ginseng Australia Project No. 1 (Early Growers)	30.05.07
PR 2006/101	Income tax: NTT Mahogany Project No. 2 – 2007 Growers (finance options)	13.06.07
PR 2007/4	Income tax: Macquarie Almond Investment 2007 – Early Growers (to 15 June 2007)	13.06.07
PR 2007/16	Income tax: TFS Sandalwood Project 2007 (pre 30 June Growers)	20.06.07
PR 2007/31	Income tax: Early Season Apple Project – Early Growers	20.06.07
PR 2007/23	Income tax: Agriwealth 30 June 2007 Radiata Pine Project	27.06.07
PR 2005/48	Income tax: Premium Plantations Project 2005 (1 July 2005 to 30 September 2005 Growers)	17.10.07

Product Rulings – notices of withdrawal

Ruling	Title	Issue date
PR 2006/115	Income tax: Future Films Australia: 'Stranger'	28.03.07
PR 2006/116	Income tax: Future Films Australia: 'The Boys are Back in Town'	28.03.07
PR 2005/78	Income tax: tax consequences of investing in the Commonwealth Bank Protected Portfolio Loan	27.06.07

Ruling	Title	Issue date
PR 2002/135	Income tax: tax consequences of investing in UBS Warburg Highly Geared 'ISS' Series Instalment Warrants – cash applicants and secondary market purchasers	04.07.07
PR 2004/69	Income tax: tax consequences of investing in ISH Series UBS Instalment Warrants 2004 Product Disclosure Statement – cash applicants and on-market purchasers	04.07.07
PR 2004/74	Income tax: tax consequences of investing in Westpac 'SWA' Series Self-funding Instalments 2004 Product Disclosure Statement – cash applicants and on-market purchasers	04.07.07
PR 2004/107	Income tax: tax consequences of investing in Westpac 'IWK' Series Instalments 2003 Product Disclosure Statement and 2004 Supplementary Product Disclosure Statements – cash applicants and on-market purchasers	04.07.07
PR 2004/108	Income tax: tax consequences of investing in Westpac 'IWL' Series Instalments 2003 Product Disclosure Statement and 2004 Supplementary Product Disclosure Statements – cash applicants and on-market purchasers	04.07.07
PR 2005/70	Income tax: tax consequences of investing in ABN AMRO Rolling Instalment Warrants IZQ Series 2004 Product Disclosure Statement – cash applicants and secondary market purchasers	04.07.07
PR 2005/71	Income tax: tax consequences of investing in ABN AMRO Rolling Instalment Warrants IZR Series 2004 Product Disclosure Statement – cash applicants and secondary market purchasers	04.07.07
PR 2005/76	Income tax: tax consequences of investing in Westpac 'SWM' Series Self-Funding Instalments 2004 Product Disclosure Statement – cash applicants and on-market purchasers	04.07.07
PR 2005/85	Income tax: tax consequences of investing in ABN AMRO Self Funding Instalment Warrants SZA Series 2005 Product Disclosure Statement – cash applicants and secondary market purchasers	04.07.07

Ruling	Title	Issue date
PR 2005/89	Income tax: tax consequences of investing in Macquarie Self Funding Instalments SMU Series 2005 Product Disclosure Statement – cash applicants and on-market purchasers	04.07.07
PR 2005/96	Income tax: tax consequences of investing in ABN AMRO Rolling Instalment Warrants IZY Series 2005 Product Disclosure Statement – cash applicants and secondary market purchasers	04.07.07
PR 2005/97	Income tax: tax consequences of investing in ABN AMRO Rolling Instalment Warrants IZZ Series 2005 Product Disclosure Statement – cash applicants and secondary market purchasers	04.07.07
PR 2005/99	Income tax: tax consequences of investing in Westpac 'SWZ' Series Self-Funding Instalments 2005 Product Disclosure Statement – cash applicants and on-market purchasers	04.07.07
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	04.07.07
PR 2006/26	Income tax: deductibility of interest incurred on borrowings related to the Merrill Lynch Structured Equity Loan	04.07.07
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	04.07.07
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	04.07.07
PR 1999/95	Income tax: the Product Rulings system	25.07.07
PR 2007/60	Income tax: Alpine Meadows Olive & Walnut Project No. 1 (Early Growers)	25.07.07
PR 2007/35	Income tax: McLeod's Daughters 2007 Investment	08.08.07
PR 2007/49	Income tax: Primary Yield Tomato Project – Pre 30 June 2007	08.08.07
PR 2006/2	Income tax: 2006 Timbercorp Almond Project – Post 30 June Growers	22.08.07

Ruling	Title	Issue date
PR 2006/117	Income tax: Heathcote Ridge Vineyard Project (October 2006 Growers)	22.08.07
PR 2007/28	Income tax: PCM Shared Equity Contract	29.08.07
PR 2007/47	Income tax: Mediterranean Olives Project 2007 (Joint Venture Growers)	05.09.07
PR 2007/61	Income tax: Capricorn Timber Indian Sandalwood Project 2007	05.09.07
PR 2006/153	Income tax: Harrington Brook Project 2007	03.10.07
PR 2007/12	Income tax: Limestone Coast Vignettes Project – 2007 Mature Vignette Owners (to 30 June 2007)	24.10.07
PR 2007/13	Income tax: Limestone Coast Vignettes Project – 2007 Development Vignette Owners (to 30 June 2007)	24.10.07
PR 2007/52	Income tax: Media Funds Management Pty Limited: Film Fund No. 1 of 2007 – 'Badland'	21.11.07
PR 2007/53	Income tax: Media Funds Management Pty Limited: Film Fund No. 2 of 2007 – 'The Last Stand'	21.11.07
PR 2007/56	Income tax: Barossa Vines Project 2007 – Applicant Group 2	28.11.07
PR 2007/57	Income tax: Olive Growers Australia Project 2007 – Applicant Group 2	28.11.07
PR 2006/52	Income tax: National Viticultural Fund of Australia Project No. 5 (October 2006 Growers)	12.12.07
PR 2006/85	Income tax: National Viticultural Fund of Australia Project No. 6 (October 2006 Growers)	12.12.07
PR 2006/86	Income tax: National Viticultural Fund of Australia Project No. 6 (May 2007 Growers)	12.12.07
PR 2007/59	Income tax: deductibility of interest incurred on borrowings under the Leveraged Equities Share Protection Plan	19.12.07

Product Rulings – notices of erratum

Ruling	Title	Issue date
PR 2006/88	Income tax: Moora Citrus Project – 2007 Growers	24.01.07
PR 2006/147	Income tax: Cool Climate Apricot Project – 2007 Growers (from 16 November 2006 to 31 May 2007)	14.03.07
PR 2007/33	Income tax: Olive Growers Australia Project 2007 – Applicant Group 1	02.05.07

Ruling	Title	Issue date
PR 2007/68	Income tax: tax consequences of investing in equities using the Macquarie Geared Equity Investment plus	04.07.07
PR 2006/56	Income tax: 2006 Timbercorp Olive Project – Post 30 June Growers	19.09.07

Old Series Rulings

13. During the 2007 calendar year the Commissioner of Taxation issued:

Income Tax (IT) Rulings – notices of withdrawal

Ruling	Title	Issue date
IT 2616	Income tax: self-assessment – questions concerning taxpayers liability to tax – subsection 169A(2) requests	10.01.07
IT 2069	Interest on overpaid tax	21.02.07
IT 2381	Income tax: interest on overpayments: additional tax for late payment not 'relevant tax' as defined	21.02.07
IT 2559	Income tax: dividend imputation system: guidelines for remission of additional tax imposed for late lodgement of franking account return	21.02.07
IT 2560	Income tax: dividend imputation system: guidelines for remission of additional tax imposed for overfranking of dividends	21.02.07
IT 2678	Income tax: deductibility of interest on money borrowed to make superannuation contributions	21.02.07
IT 2035	Conditional payment of tax	20.06.07
IT 2643	Income tax: sale of shares in companies in liquidation, receivership ('wash sales')	11.07.07
IT 2360	Income tax: substituted accounting periods	29.08.07
IT 2497	Income tax: substituted accounting periods: large investment or property (unit) trusts	29.08.07
IT 2636	Income tax: transfer of losses within a company group	19.09.07
IT 2577	Income tax: Japan Exchange and Teaching Program	26.09.07

Ruling	Title	Issue date
IT 2303	Income tax: lump sum payment on termination of employment of an assistant marine steward	03.10.07
IT 251	Deduction for VHF radio-telephone expenditure	31.10.07

Income Tax (IT) Rulings – notices of partial withdrawal

Ruling	Title	Issue date
IT 2624	Income tax: company self assessment; elections and other notifications; additional (penalty) tax; false or misleading statement	11.07.07
IT 2662	Income tax: false and misleading statements, additional tax, elections and notifications	11.07.07

Sales Tax Rulings

14. During the 2007 calendar year the Commissioner of Taxation issued:

Sales Tax (ST, STNS and SST) Rulings – notices of withdrawal

Ruling	Title	Issue date
SST 1	Sales tax: rulings and other advice on the Streamlined Sales Tax law	31.01.07
SST 4	Sales tax: how it applies to leases of goods	31.01.07
SST 5	Sales tax: classification of furniture, timber and joinery	31.01.07
SST 6	Sales tax: taxable value	31.01.07
SST 7	Sales tax: credits	31.01.07
SST 8	Sales tax: classification of printed matter	31.01.07
SST 9	Sales tax: retention of title or *Romalpa* clauses	31.01.07
SST 10	Sales tax: authorities and public authorities for the purposes of Items 126 and 127	31.01.07
SST 11	Sales tax: a guide to the classification of goods under the sales tax law	31.01.07

Ruling	Title	Issue date
SST 12	Sales tax: classification of drugs, medicines and sunscreen preparations	31.01.07
SST 13	Sales tax: general-purpose road vehicles for use in mining or prospecting operations	31.01.07
SST 14	Sales tax: classification of: • structural building units and architectural building units • metal building materials • piping and tubing (and fittings) • builders hardware • metal materials	31.01.07
SST 15	Sales tax: activities in agricultural industry	31.01.07
SST 16	Sales tax: rate reduction credit	31.01.07
SST 17	Sales tax: classification of industrial safety equipment	31.01.07
SST 18	Sales tax: when good become an 'integral part' of property for the purpses of Item 192	31.01.07
ST 2002	Cleaning cloths cut from second-hand clothing by charitable organisations	31.01.07
ST 2003	Continuous curtaining fabric processed in a manner suitable for curtains, e.g. hemmed, stitched etc	31.01.07
ST 2005	Sales tax electrically protective modem insulators	31.01.07
ST 2006	Leasing of service & construction equipment	31.01.07
ST 2007	Electronic contraceptive clock (also described as a Rhythm Clock)	07.02.07
ST 2008	Maps – Cadastral plans and aerial photographs	07.02.07
ST 2009	Motor vehicles owned by British government loaned to British war disablement pensioners for use in Australia	07.02.07
ST 2010	Woollen products – mattress overlay and lambskin rug	07.02.07
ST 2011	Home spa units	07.02.07
ST 2012	Melbourne Moomba Festival Ltd	07.02.07
ST 2014	Sales tax: hand tools: Little Beaver Easy Home Spray Outfit	07.02.07
ST 2015	Sales tax: medical and surgical appliances – negative ion generators	07.02.07
ST 2018	Sales tax: medical and surgical appliances: comfort support articles	07.02.07

Ruling	Title	Issue date
ST 2020	Sales tax: cleaning cloths cut from second-hand clothing by a commercial enterprise	07.02.07
ST 2021	Electronic games, wrist type and table type	07.02.07
ST 2023	Sales tax: beer ticket dispensing machines	07.02.07
ST 2024	Sales tax: coin operated barbecues	07.02.07
ST 2026	Retreaded tyres	07.02.07
ST 2027	Sales tax: shade cloth fixing pins	07.02.07
ST 2028	Sales tax: cosmetics for use by persons suffering from sickness, disease or disablement – Covermark products	07.02.07
ST 2029	Sales tax: pine pole products	07.02.07
ST 2030	Retreaded tyres	07.02.07
ST 2033	Sales tax: railway – primarily and principally for use by the public	07.02.07
ST 2034	Sales tax: thick shake powder mixes	14.02.07
ST 2035	Sales tax: portable food and drink coolers	14.02.07
ST 2038	Sales tax: hovercraft	14.02.07
ST 2040	Sales tax: swing chair for infants	14.02.07
ST 2042	Sales tax: baby lambskin rugs	14.02.07
ST 2044	Sales tax: temporary importation of films for screening at Australian film festivals	14.02.07
ST 2046	Sales tax: machinery implements and apparatus for use in constructing pipelines: pipehaulers	14.02.07
ST 2047	Sales tax: brushes of the kinds used by signwriters and by artists	14.02.07
ST 2049	Sales tax: electronically operated time switches	14.02.07
ST 2050	Sales tax: fire resistant home safes	14.02.07
ST 2051	Sales tax: windworker ventilators	14.02.07
ST 2052	Sales tax: musical toys – music produced electronically by silicon chip	14.02.07
ST 2053	Sales tax: non-gold coins traded as goods	14.02.07
ST 2054	Sales tax: plastic fish bowls and plastic fish tanks	14.02.07
ST 2057	Sales tax: firelighters	14.02.07
ST 2058	Sales tax: hydraulic lifting systems	14.02.07
ST 2059	Sales tax: computer equipment used in relation to recording data on magnetic discs and the recorded discs themselves	14.02.07
ST 2060	Sales tax: metal tubing coated with PVC and used as curtain rods	14.02.07

Ruling	Title	Issue date
ST 2063	Goods in the nature of materials, made of precious metals	14.02.07
ST 2065	Sales tax: swatches	14.02.07
SST 19	Sales tax: remission of penalty and general interest charge	21.02.07
ST 2066	Sales tax: anti-dandruff preparations	21.02.07
ST 2069	Sales tax: boxes, cases and crates	21.02.07
ST 2070	Sales tax: rope wick herbicide applicators	21.02.07
ST 2071	Sales tax: pumping equipment for water supply purposes	21.02.07
ST 2072	Sales tax: Divinycell Sandwich	21.02.07
ST 2073	Sales tax: ships' stores and aircraft's stores	21.02.07
ST 2075	Sales tax: plastic or paper covers for records and plastic record album envelopes	21.02.07
ST 2077	Sales tax: lubricants	21.02.07
ST 2079	Sales tax: manufacture – laminating and heat bonding processes	21.02.07
ST 2081	Sales tax: hot tubs	21.02.07
ST 2085	Sales tax: drugs and medicines – Nicorette	21.02.07
ST 2086	Sales tax: imitation jewellery: items of personal adornment: toys	21.02.07
ST 2087	Sales tax: retreaded tyres	21.02.07
ST 2088	Sales tax: protective sporting wear	21.02.07
ST 2090	Sales tax: Elswick Evnoy Invalid Car	21.02.07
ST 2091	Sales tax: lubricants	21.02.07
ST 2092	Sales tax: the Australian Bicentennial Flag	21.02.07
ST 2094	Sales tax: video recording by television stations	21.02.07
ST 2095	Sales tax: pre-recorded video tapes	21.02.07
ST 2384	Sales tax: interest on overpayments: additional tax for late payment not 'relevant tax' as defined	21.02.07
ST 2098	Sales tax: wooden rods and poles used as household curtain rods	28.02.07
ST 2099	Sales tax: medical sheepskin rugs	28.02.07
ST 2100	Sales tax: Zelos waste heat recovery system	28.02.07
ST 2101	Sales tax: pipe insulation for piping installed in hot water, refrigeration and chilled water systems	28.02.07
ST 2103	Sales tax: soft drink delivery charges	28.02.07

Ruling	Title	Issue date
ST 2104	Sales tax: parts for motor vehicles used by disabled ex-servicemen or by disabled civilians for transport to and from gainful employment	28.02.07
ST 2106	Sales tax: kitchen utensils and hardware	28.02.07
ST 2107	Sales tax: retreaded tyres	28.02.07
ST 2108	Sales tax: whether warranty charges may be excluded from the sale value of taxable goods	28.02.07
ST 2109	Sales tax: theatre screen and television slides	28.02.07
ST 2111	Sales tax: earth drilling equipment	28.02.07
ST 2112	Sales tax: maraschino cherries, drained cherries, glace cherries and crystallised cherries	28.02.07
ST 2113	Sales tax: aids to manufacture: wheeled and crawler log loaders and hydraulic excavators converted for use as log loaders	28.02.07
ST 2114	Sales tax: domestic satellite receiving equipment	28.02.07
ST 2115	Sales tax: hovercraft	28.02.07
ST 2116	Sales tax: overlocking sewing thread	28.02.07
ST 2118	Sales tax: Valeron Container Liner	28.02.07
ST 2119	Sales tax: applicant's right of review of rejection of certificate of medical eligibility in relation to motor vehicle exemption application	28.02.07
ST 2120	Sales tax: glass display doors for coolrooms and freezer rooms and inserts for coolrooms	28.02.07
ST 2121	Sales tax: portable generators	28.02.07
ST 2122	Sales tax: webbing and cloth tape	07.03.07
ST 2124	Sales tax: high frequency single side band radio transceivers	07.03.07
ST 2126	Sales tax: Touch-Tronic cordless automatic toothbrush	07.03.07
ST 2127	Sales tax: metal household shelving systems	07.03.07
ST 2128	Sales tax: overseas travel literature	07.03.07
ST 2129	Sales tax: computers used as auxiliaries to aids to manufacture	07.03.07
ST 2132	Sales tax: denture lining and denture repair products	07.03.07
ST 2133	Sales tax: Nimrod Theatre Co Ltd: goods applied to own use	07.03.07
ST 2134	Sales tax: community tenancy schemes	07.03.07

Ruling	Title	Issue date
ST 2135	Sales tax: quotation of certificate by facsimile machine	07.03.07
ST 2136	Sales tax: bubble bath and other bath products	07.03.07
ST 2137	Sales tax: conversion of poker machines	07.03.07
ST 2138	Sales tax: Take Two Expandable Baby Bag/Nappy Bag	07.03.07
ST 2139	Sales tax: sump oil heaters	07.03.07
ST 2141	Sales tax: railway: Perisher Skitube	07.03.07
ST 2142	Sales tax: self-service fuel dispensing systems	07.03.07
ST 2144	Sales tax: racehorses born in the United Kingdom but raised in and imported from New Zealand	07.03.07
ST 2145	Sales tax: portable solar shower	07.03.07
ST 2146	Sales tax: chocolate coated dried fruit and chocolate and sugar coated nuts	07.03.07
ST 2148	Sales tax: State Transport Authority, Metropolitan Transit Authority, Road Construction Authority, Road Traffic Authority	07.03.07
ST 2151	Sales tax: video projection equipment and video programmes supplied to public hospitals	14.03.07
ST 2154	Sales tax: State Theatre Company of South Australia, Queensland Theatre Company and Queensland Performing Arts Trust	14.03.07
ST 2155	Sales tax: sale value of printed matter produced by in-house printers	14.03.07
ST 2156	Sales tax: sealed condensing units and sealed compressors for refrigeration use	14.03.07
ST 2157	Sales tax: herbal tea and tea alternatives – rooibos tea and rooitea	14.03.07
ST 2158	Sales tax: power or line conditioners and uninterruptible power supply units	14.03.07
ST 2159	Sales tax: power factor controllers for electric induction motors (power savers)	14.03.07
ST 2160	Sales tax: In-Trol Appetite and Smoking Control System	14.03.07
ST 2161	Sales tax: railway rolling stock	14.03.07
ST 2162	Sales tax: portable lighting equipment used in film industry	14.03.07
ST 2163	Sales tax: carbohydrate modified foods including confectionery	14.03.07
ST 2165	Sales tax: sale of goods by wholesale	14.03.07

Ruling	Title	Issue date
ST 2166	Sales tax: casualty stretchers	14.03.07
ST 2167	Sales tax: transportable buildings, hard sided annexes and roll-on roof sections for caravan annexes	14.03.07
ST 2168	Sales tax: entrance matting	14.03.07
ST 2169	Sales tax: hospitals sports medicine clinics	14.03.07
ST 2170	Sales tax: reconditioned motor vehicle engines	14.03.07
ST 2171	Sales tax: training vessels	14.03.07
ST 2172	Sales tax: alcoholic beverages (coolers)	14.03.07
ST 2173	Sales tax: earth moving equipment: sub-contractors	14.03.07
ST 2174	Sales tax: recycling of oil	21.03.07
ST 2175	Sales tax: plastic bangles: imitation jewellery: items of personal adornment	21.03.07
ST 2176	Sales tax: repairs to aids to manufacture	21.03.07
ST 2177	Sales tax: timber felling contractors	21.03.07
ST 2179	Sales tax: skin cleansing and conditioning system	21.03.07
ST 2180	Sales tax: floral tributes	21.03.07
ST 2181	Sales tax: pumping equipment for water supply purposes	21.03.07
ST 2183	Sales tax: monitors	21.03.07
ST 2184	Sales tax: PVC swing doors, strip doors, strip partitioning and weldscreens	21.03.07
ST 2185	Sales tax: paints	21.03.07
ST 2186	Sales tax: replacement cathode ray tubes	21.03.07
ST 2187	Sales tax: goods ordinarily used for household purposes	21.03.07
ST 2188	Sales tax: *SSAU Nominees Pty Ltd v. FCT*, Decision of Supreme Court of Victoria	21.03.07
ST 2189	Sales tax: Australian Bicentennial Authority	21.03.07
ST 2192	Sales tax: atlases	21.03.07
ST 2193	Sales tax: plastic record album envelopes	21.03.07
ST 2194	Sales tax: shaving preparations	21.03.07
ST 2195	Sales tax: computer assisted design systems	21.03.07
ST 2196	Sales tax: ships and other vessels – effect of 1985 amendments	21.03.07
ST 2197	Sales tax: New South Wales Aboriginal Land Councils	21.03.07
ST 2198	Sales tax: solar panels	28.03.07

Ruling	Title	Issue date
ST 2200	Sales tax: herbal teas and tea alternatives	28.03.07
ST 2201	Sales tax: firelighters	28.03.07
ST 2202	Sales tax: imported horses	28.03.07
ST 2203	Sales tax: biscuits	28.03.07
ST 2204	Sales tax: abrasive pastes and powders	28.03.07
ST 2205	Sales tax: video tapes, pre-recorded and blank	28.03.07
ST 2206	Sales tax: water heating equipment	28.03.07
ST 2207	Sales tax: overseas travel literature	28.03.07
ST 2208	Sales tax: dredging equipment	28.03.07
ST 2209	Sales tax: Nail-Safe	28.03.07
ST 2210	Sales tax: classification of supplements, enclosures and inserts in newspapers	28.03.07
ST 2212	Sales tax: planter hooks and brackets and picture hooks	28.03.07
ST 2213	Sales tax: birdseed	28.03.07
ST 2214	Sales tax: precious and semi-precious stones	28.03.07
ST 2215	Sales tax: cleaning cloths made from synthetic material	28.03.07
ST 2216	Sales tax: table cloths, table napkins and table mats made from synthetic material	28.03.07
ST 2217	Sales tax: computers used in the mining industry	28.03.07
ST 2218	Sales tax: evaporative air coolers	28.03.07
ST 2219	Sales tax: satellite earth stations: domestic satellite receiving equipment	28.03.07
ST 2220	Sales tax: goods produced by photographic means	04.04.07
ST 2221	Sales tax: rail and road containers	04.04.07
ST 2222	Sales tax: tools used in repairing video cassette recorders	04.04.07
ST 2223	Sales tax: seashell – cuttlebone	04.04.07
ST 2224	Sales tax: sale value of photocopying	04.04.07
ST 2225	Sales tax: sale value of job printing	04.04.07
ST 2226	Sales tax: dandelion beverages	04.04.07
ST 2227	Sales tax: savoury snacks – nuts and seeds	04.04.07
ST 2228	Sales tax: filters for swimming pools, spa baths, spa pools and hot tubs	04.04.07
ST 2229	Sales tax: nail polishes and lacquers	04.04.07
ST 2230	Sales tax: satellite earth stations: domestic satellite receiving equipment	04.04.07
ST 2231	Sales tax: miniature goods	04.04.07
ST 2232	Sales tax: household filing cabinets	04.04.07

Ruling	Title	Issue date
ST 2233	Sales tax: computers and peripheral equipment for use in schools	04.04.07
ST 2235	Sales tax: imported unsolicited gifts	04.04.07
ST 2236	Sales tax: equipment used to produce artificial snow	04.04.07
ST 2237	Sales tax: power operated painting systems	04.04.07
ST 2238	Sales tax: organizations established for the relief of unemployed persons	04.04.07
ST 2239	Sales tax: sale value of standard form stationery	04.04.07
ST 2240	Sales tax: goods sold in a disassembled or unassembled state	04.04.07
ST 2241	Sales tax: therapeutic lounge/recliner chairs	11.04.07
ST 2243	Sales tax: Keyboard WristRest	11.04.07
ST 2244	Sales tax: air ionizers and purifiers	11.04.07
ST 2246	Sales tax: aeroplanes and parts etc	11.04.07
ST 2247	Sales tax: section 12D, Sales Tax Procedure Act	11.04.07
ST 2248	Sales tax: swim/spa pool liners	11.04.07
ST 2249	Sales tax: clay – casting slip	11.04.07
ST 2252	Sales tax: tonic wines	11.04.07
ST 2253	Sales tax: Surge Safe; Volt Guard, Continuous Power Filter	11.04.07
ST 2256	Sales tax: jurisdiction of a court to review disputes in actions for the recovery of sales tax where a default assessment has issued	11.04.07
ST 2257	Sales tax: circular letters and circular notices	11.04.07
ST 2258	Sales tax: video surveillance equipment used by banks, building societies, retailers, etc	11.04.07
ST 2260	Sales tax: radio transceivers for use in conjunction with the Royal Flying Doctor Service	11.04.07
ST 2261	Sales tax: drawing and drafting equipment for use in universities and schools	11.04.07
ST 2264	Sales tax: imported second-hand engines, auto parts and body panels	11.04.07
ST 2265	Sales tax: omnibuses	11.04.07
ST 2266	Sales tax: goods purchased by universities and schools	11.04.07
ST 2268	Sales tax: sale value of air conditioning duct work	11.04.07

Ruling	Title	Issue date
ST 2269	Sales tax: shooting of 'wild reels' for television stations	11.04.07
ST 2271	Sales tax: guidelines relating to the retention and format of records required to satisfy the statutory requirements of subsections 70E(1) and (2) of the *Sales Tax Assessment Act (No. 1)*	24.04.07
ST 2272	Sales tax: re-refining of oil	24.04.07
ST 2273	Sales tax: goods purchased or imported by a wholesaler/retailer specifically for sale by retail	24.04.07
ST 2274	Sales tax: chocolate coated frozen bananas	24.04.07
ST 2275	Sales tax: archery accessories	24.04.07
ST 2276	Sales tax: massage cushions	24.04.07
ST 2277	Sales tax: birdseed – pigeon, pheasant and quail mixes	24.04.07
ST 2278	Sales tax: Polygal – polycarbonate structured sheeting	24.04.07
ST 2279	Sales tax: goods produced by photographic means	24.04.07
ST 2280	Sales tax: railways: interpretation of item 119B	24.04.07
ST 2281	Sales tax: Dataview: an enlarged text computer monitor for vision impaired people	24.04.07
ST 2282	Sales tax: computerised signmaking robot	24.04.07
ST 2283	Sales tax: silicon impregnated cardboard	24.04.07
ST 2284	Sales tax: multi purpose foam products	24.04.07
ST 2286	Sales tax: bullion: gold coins and gold pieces	24.04.07
ST 2287	Sales tax: fibreboard containers for packaging records and cassettes	24.04.07
ST 2288	Sales tax: Dreamtime Pillow Sound	24.04.07
ST 2289	Sales tax: loofahs	24.04.07
ST 2293	Sales tax: savoury snacks – fruit and nut mixes	24.04.07
ST 2294	Sales tax: deodorizing dispenser holder	24.04.07
ST 2295	Sales tax: two part epoxy resin sealant for use in the building industry	02.05.07
ST 2296	Sales tax: industrial floor coverings	02.05.07
ST 2297	Sales tax: digital diary, an electronic logging device	02.05.07
ST 2298	Sales tax: walking sticks	02.05.07

Ruling	Title	Issue date
ST 2299	Sales tax: servicing and construction equipment	02.05.07
ST 2300	Sales tax: legal stationery	02.05.07
ST 2302	Sales tax: hand tools	02.05.07
ST 2303	Sales tax: drawings, sketches and artwork for use in the production of printing blocks or plates	02.05.07
ST 2306	Sales tax: Seuster-Roll-Fast-Door and associated drive motor, control box and optional controls	02.05.07
ST 2307	Sales tax: savoury snacks – dried meat products	02.05.07
ST 2308	Sales tax: chemical air and dust filters	02.05.07
ST 2310	Sales tax: water signals	02.05.07
ST 2311	Sales tax: sailboard harnesses	02.05.07
ST 2312	Sales tax: blueprints and plans and sensitized paper for use by architects and drafting personnel to produce blueprints and plans for use on construction sites	02.05.07
ST 2313	Sales tax: video tapes, films and sound recordings for use for religious purposes	02.05.07
ST 2314	Sales tax: air conditioning and ventilating duct work, fittings accessories and attachments	02.05.07
ST 2315	Sales tax: poker machine stands	02.05.07
ST 2316	Sales tax: Budget shower transporter and plastic shower sleeves	02.05.07
ST 2317	Sales tax: safety sides for hospital beds	02.05.07
ST 2318	Sales tax: tapestries	02.05.07
ST 2319	Sales tax: goods for use in universities and schools	09.05.07
ST 2320	Sales tax: Tensionet pallet wrap	09.05.07
ST 2322	Sales tax: aircraft and aircraft servicing equipment	09.05.07
ST 2323	Sales tax: outdoor vacuum cleaners	09.05.07
ST 2324	Sales tax: concrete transit mixers	09.05.07
ST 2325	Sales tax: car mats	09.05.07
ST 2326	Sales tax: mining operations	09.05.07
ST 2327	Sales tax: computer equipment for use by hospitals and medical practitioners	09.05.07
ST 2328	Sales tax: audio mixers	09.05.07
ST 2319	Sales tax: goods for use in universities and schools	09.05.07
ST 2329	Sales tax: money belts, security holsters	09.05.07
ST 2330	Sales tax: rain water flushing system	09.05.07
ST 2331	Sales tax: trophy assembly	09.05.07

Ruling	Title	Issue date
ST 2332	Sales tax: electronically operated switches, control units, thermostats, sensors and detectors	09.05.07
ST 2334	Sales tax: 'Yakiniku Machine': gas barbeque cooker with provision for use as a table	09.05.07
ST 2335	Sales tax: assembly of bicycles	09.05.07
ST 2336	Sales tax: casings imported for retreading and sale by wholesale and retail	09.05.07
ST 2337	Sales tax: ships and other vessels for use on regular and scheduled sight-seeing tours	09.05.07
ST 2338	Sales tax: drawing and drafting equipment for use in universities and schools	09.05.07
ST 2340	Sales tax: Inncom In-room Console Model H-1	09.05.07
ST 2342	Sales tax: in-house staff development and training establishments	16.05.07
ST 2345	Sales tax: fruit juice products used as food flavouring	16.05.07
ST 2346	Sales tax: goods for use in construction contracts with exempt bodies	16.05.07
ST 2347	Sales tax: salt	16.05.07
ST 2350	Sales tax: refrigeration units fitted to road vehicles	16.05.07
ST 2351	Sales tax: portable toilets and showers	16.05.07
ST 2352	Sales tax: mirrors	16.05.07
ST 2353	Sales tax: pulse monitors	16.05.07
ST 2354	Sales tax: liqueur extracts and infusions for flavouring food	16.05.07
ST 2355	Sales tax: liability on goods imported by consumers	16.05.07
ST 2356	Sales tax: rafts used in white water rafting expeditions	16.05.07
ST 2357	Sales tax: aids to manufacture – equipment used to pump slurry as part of a continuous process of manufacture	16.05.07
ST 2358	Sales tax: books consisting of maps – street and road directories, atlases, indexes	16.05.07
ST 2359	Sales tax: 'Bristar' – a non-explosive demolition agent	16.05.07
ST 2360	Sales tax: shells/casings for edible fillings	16.05.07
ST 2361	Sales tax: spray painting booths	16.05.07

Ruling	Title	Issue date
ST 2362	Sales tax: office partitions and work station panels	16.05.07
ST 2363	Sales tax: wrapping materials and bags	16.05.07
ST 2364	Sales tax: mulcher for attachment to lawn mowers	16.05.07
ST 2365	Sales tax: sale of automotive parts and supplies to panel beaters	16.05.07
ST 2366	Sales tax: aids to manufacture – reconditioning of motor vehicle engines	23.05.07
ST 2367	Sales tax: high pressure water washers for household cleaning purposes	23.05.07
ST 2368	Sales tax: irrigation tubes and fittings	23.05.07
ST 2369	Sales tax: plastic formwork	23.05.07
ST 2370	Sales tax: Defence messes/canteens	23.05.07
ST 2371	Sales tax: pre-fabricated toilet units	23.05.07
ST 2372	Sales tax: bicycle helmets	23.05.07
ST 2373	Sales tax: speed humps used in traffic speed control	23.05.07
ST 2375	Sales tax: fire logs	23.05.07
ST 2376	Sales tax: sale of tread rubber to tyre retreaders	23.05.07
ST 2377	Sales tax: liquid soap dispenser	23.05.07
ST 2378	Rubber gaskets used in the construction industry	23.05.07
ST 2379	Sales tax: crystallised, drained, glace and preserved ginger	23.05.07
ST 2380	Sales tax: tapestry, embroidery and rug kits; soft toy kits and tapestry fabric	23.05.07
ST 2381	Sales tax: portable asbestos dust extractor	23.05.07
ST 2382	Sales tax: knives	23.05.07
ST 2383	Sales tax: smoke-a-rama: commercial cooking equipment	23.05.07
ST 2385	Sales tax: rubbish bins	23.05.07
ST 2386	Sales tax: local and imported coral	23.05.07
ST 2387	Sales tax: child carriers	30.05.07
ST 2390	Sales tax: goods placed into stock for sale by retail by a manufacturer	30.05.07
ST 2392	Sales tax: chain saws for use in the agricultural industry	30.05.07
ST 2393	Sales tax: ear sleeper/protector	30.05.07
ST 2394	Sales tax: refunds for bad debts written off	30.05.07
ST 2395	Sales tax: medicated confectionery	30.05.07
ST 2396	Sales tax: plastic welding rods	30.05.07
ST 2397	Sales tax: liquid organic crystalline polymer	30.05.07

Ruling	Title	Issue date
ST 2398	Cleaning fluids for removing graffiti	30.05.07
ST 2399	Sales tax: video cassette rental machines	30.05.07
ST 2400	Sales tax: methanol	30.05.07
ST 2401	Sales tax: instant image phone	30.05.07
ST 2402	Sales tax: photovoltaic batteries	30.05.07
ST 2403	Sales tax: conversion of motor vehicles to limousine	30.05.07
ST 2404	Sales tax: video production: sale value	30.05.07
ST 2406	Sales tax: production of ceramic tile borders	30.05.07
ST 2407	Sales tax: sound recordings: sale value	30.05.07
ST 2408	Sales tax: thread clippers, aid to manufacture	30.05.07
ST 2409	Sales tax: tourist brochures	30.05.07
ST 2410	Sales tax: equipment used to process recycled waste paper and scrap metal	30.05.07
ST 2414	Sales tax: antiseptic/disinfectant	06.06.07
ST 2415	Computer programs: assignment of copyright	06.06.07
ST 2417	Sales tax: medical body splint and support	06.06.07
ST 2418	Sales tax: retention of title clauses in sale of goods contracts	06.06.07
ST 2419	Sales tax: tax credits claimed in returns	06.06.07
ST 2420	Sales tax: trammed tapestry fabric	06.06.07
ST 2421	Sales tax: student desks	06.06.07
ST 2422	Sales tax: stationery and schools supplies for use by students	06.06.07
ST 2425	Sales tax: bowling green step for disabled persons	06.06.07
ST 2426	Sales tax: portable electronic time switches	06.06.07
ST 2427	Sales tax: water heaters for swimming pools and spas	06.06.07
ST 2428	Sales tax: safety device for bottled gas systems	06.06.07
ST 2429	Sales tax: reconditioned motor vehicle engines	06.06.07
ST 2430	Sales tax: PVC square tubing and fittings	06.06.07
ST 2432	Sales tax: mobile explosives manufacturing units	06.06.07
ST 2434	Sales tax: mousse	06.06.07
ST 2435	Sales tax: floor coverings	06.06.07
ST 2436	Sales tax: exemption for goods for official use of international organizations	06.06.07

Ruling	Title	Issue date
ST 2437	Sales tax: tradesperson's aprons, nail bags and pouches	06.06.07
ST 2438	Sales tax: Defence messes/canteens	06.06.07
ST 2442	Sales tax: use of certificates claiming exemption	13.06.07
ST 2443	Sales tax: motor vehicle tyres – supply and fitting of tyres	13.06.07
ST 2444	Sales tax: floor coverings	13.06.07
ST 2446	Sales tax: multipurpose knives	13.06.07
ST 2447	Sales tax: microfilm cameras used to photograph documents and customers simultaneously	13.06.07
ST 2448	Sales tax: whiteboards, chalkboards, directory boards and honour boards	13.06.07
ST 2449	Sales tax: concessions for diplomatic missions and consular posts and eligible personnel	13.06.07
ST 2450	Sales tax: video recording by television stations	13.06.07
ST 2451	Sales tax: video tape masters produced to the order of a client	13.06.07
ST 2452	Sales tax: sound recording	13.06.07
ST 2453	Sales tax: plastic building sheets	13.06.07
ST 2454	Sales tax: sales tax objection & appeal procedures jurisdiction and standing in declaratory proceedings disputing sales tax liability	13.06.07
ST 2455	Sales tax: Australian Little Athletics Union; State Little Athletics Associations and Little Athletics Clubs	13.06.07
ST 2456	Sales tax: refunds under subsection 26(1) of Sales Tax Assessment Act (No. 1)	13.06.07
ST 2459	Sales tax: picture frame mouldings	13.06.07
ST 2460	Sales tax: imported unsolicited gifts	13.06.07
ST 2461	Sales tax: re-refining of oil	13.06.07
STNS 1	Sales tax: new series rulings: explanation and status	18.07.07
STNS 2	Sales tax: scheme of the sales tax legislation	18.07.07
STNS 3	Sales tax: 'use' in sales tax legislation	18.07.07
STNS 5	Sales tax: guidelines for the remission of additional tax	18.07.07
STNS 3002	Sales tax: subitem 81(1): goods for use by certain hospitals, public benevolent institutions and public organizations for the relief of the unemployed	18.07.07

Ruling	Title	Issue date
STNS 3003	Sales tax: item 63A: goods for use by certain universities or schools	18.07.07
STNS 3005	Sales tax: goods for use in the agricultural industry	18.07.07

Sales Tax Determinations – notices of withdrawal

Ruling	Title	Issue date
STD 95/1	Sales tax: classification of computer accessories, namely: • VDU filter screens; • ergonomic keyboard wrist rests; and • acoustic hoods for printers	27.06.07
STD 1999/1	Sales tax: classification of AC adaptors; valuation of AC adaptors	27.06.07
STD 1999/2	Sales tax: fitting of a new prefabricated tray body to a new cab-chassis	27.06.07
STD 1999/3	Sales tax: glass products	27.06.07
STD 1999/4	Sales tax: valuation of tax advantaged computer programs in personal computers	27.06.07
STD 1999/5	Sales tax: taxable value of wine manufactured and sold by retail	27.06.07
STD 1999/6	Sales tax: classification of instructional materials – valuation of instructional materials	27.06.07
STD 2000/1	Sales tax: use of goods by persons contracting services to an always-exempt person	27.06.07
STD 95/2	Sales tax: tax-advantaged computer programs: • permanent and • non permanent microchips in mobile telephones	11.07.07
STD 95/3	Sales tax: credit for sales tax paid on travellers' cheques that are taken overseas	11.07.07
STD 95/4	Sales tax: classification of combination diver's gauges	11.07.07
STD 95/5	Sales tax: classification of water treatment equipment and chemicals used in air conditioning systems	11.07.07
STD 95/6	Sales tax: donut production equipment used in retail food shops	11.07.07
STD 95/7	Sales tax: classification of scissors	11.07.07

Ruling	Title	Issue date
STD 95/8	Sales tax: classification of modular garden edging	11.07.07
STD 95/9	Sales tax: statutory period – transfer of goods by government bodies	11.07.07
STD 95/11	Sales tax: the effects of minimum price service plans on the taxable value of mobile phones	11.07.07
STD 95/12	Sales tax: credit claims: value of tax-advantaged computer programs in mobile phones	11.07.07
STD 95/13	Sales tax: sales tax passed on in retail sales	11.07.07
STD 96/1	Sales tax: classification: meaning of bric-a-brac	11.07.07
STD 96/2	Sales tax: statutory period – heavy motor vehicles for transporting livestock in remote areas	11.07.07
STD 96/3	Sales tax: credits: tax paid on goods excluded from the business inputs exemption items	11.07.07
STD 96/5	Sales tax: calculation of tax payable on goods containing tax-advantaged computer programs	11.07.07
STD 96/6	Sales tax: classification of brushes	11.07.07
STD 96/7	Sales tax: classification of powerboards	11.07.07
STD 96/8	Sales tax: catalogues or advertising matter for distribution to always-exempt persons	11.07.07
STD 96/9	Sales tax: taxable value of music compact disks	18.07.07
STD 96/10	Sales tax: classification of drinking yoghurt	18.07.07
STD 96/11	Sales tax: taxable value of bundled lots of imported repaired computer parts	18.07.07
STD 97/1	Sales tax: trigger sprayers and pressure sprayers	18.07.07
STD 97/2	Sales tax: classification of hand-held breast pump kits	18.07.07
STD 97/3	Sales tax: forestry activities in the agricultural industry	18.07.07
STD 97/4	Sales tax: in-house training centres	18.07.07
STD 97/5	Sales tax: classification of digital cameras and still video cameras	18.07.07
STD 98/1	Sales tax: taxable value of new motor vehicles with a gross vehicle mass of less than 7.5 tonnes	18.07.07

Ruling	Title	Issue date
STD 98/3	Sales tax: exemption under items 25 and 26 for goods for use in producing motion picture films	18.07.07
STD 98/4	Sales tax: classification of fireplaces, space heaters and flue kits	18.07.07
STD 98/5	Sales tax: promotional rebates	18.07.07
STD 98/6	Sales tax: classification of frozen yoghurt	18.07.07
STD 98/7	Sales tax: machinery for use in the excavation or movement of earth, rock or natural deposits in the soil	18.07.07
STD 2000/2	Sales tax: classification of absorbent stone and clay granules	18.07.07

Sales Tax Bulletins – notices of withdrawal

Ruling	Title	Issue date
STB 4	Goods for use by people with disabilities	13.06.07
STB 5	Public Benevolent Institutions	13.06.07
STB 6	The printing industry	13.06.07
STB 7	Photography	20.06.07
STB 8	Universities and schools	20.06.07
STB 9	Soft furnishings	20.06.07
STB 10	Jewellery	20.06.07
STB 11	In-ground swimming pools	20.06.07
STB 13	Buying goods free of sales tax	20.06.07
STB 14	Food for animals	20.06.07
STB 16	The sign industry	20.06.07
STB 17	Clothing and fashion industry	20.06.07
STB 18	Small business exemption	20.06.07
STB 20	Exemptions for child care bodies	20.06.07
STB 21	Containers used by pharmacists	20.06.07
STB 23	The motor vehicle spare parts industry	20.06.07
STB 24	How it affects retailers	20.06.07
STB 25	Florists	20.06.07
STB 26	Taxable value for manufacturers	20.06.07
STB 27	Taxable value for non-manufacturers	20.06.07
STB 28	How it affects the graphic arts industry	20.06.07
STB 29	Taxable value for indirect marketers and direct sellers	20.06.07
STB 30	Motion picture film production	20.06.07
STB 31	Containers for use in the retail food and beverage industry	04.07.07
STB 32	Works of art	04.07.07
STB 33	Tax free sales to tourists	04.07.07
STB 34	Goods used in church services and religious devotion	04.07.07

Ruling	Title	Issue date
STB 35	Goods for use by registered primary producers	04.07.07
STB 36	End users of personal computer goods and related equipment	04.07.07
STB 37	Retailers of personal computer goods and related equipment	04.07.07
STB 38	Dealers in personal computer goods and related equipment	04.07.07
STB 39	Reduction of sales tax rate for some goods taxed at 32%	04.07.07
STB 40	Outsourcing of information technology services for government bodies	04.07.07
STB 41	Rates of sales tax on various goods	04.07.07
STB 42	The end of sales tax	04.07.07

PAYE Bulletins and PPS Bulletins

15. During the 2007 calendar year the Commissioner of Taxation issued:

PAYE Bulletins – notices of withdrawal

Ruling	Title	Issue date
PAYE Bulletin 1	For Employers	18.04.07
PAYE Bulletin 2	Employment Declaration Information for Employers	18.04.07
PAYE Bulletin 3	Taxing of allowances for 1996/97	18.04.07
PAYE Bulletin 4	Group employer early remitter provisions An Employer's guide	18.04.07
PAYE Bulletin 5	Taxing of Allowances for the 1997/98 Income Year	18.04.07
PAYE Bulletin 6	Deducting Tax from Payments made to Australian Residents Working Overseas and to Non-residents Working in Australia An Employer's Guide	18.04.07
PAYE Bulletin 7	Payments of RPS, PAYE and PPS Deductions to the Commissioner by Large Remitters – Commissioner's Discretion to Extend the Due Date	18.04.07
PAYE Bulletin 8	Taxing of Allowances for the 1998/99 and Future Income Years	18.04.07
PAYE Bulletin 9	Crediting of loan accounts as a method of paying salary or wages	18.04.07

Ruling	Title	Issue date
PAYE Bulletin 10	Explains payments of PAYE, PPS and RPS Deductions to the Commissioner by Large Remitters – General Guidelines	18.04.07
PAYE Bulletin 11	Explains payments of PAYE, PPS and RPS Deductions to the Commissioner by Medium and Small Remitters – General Guidelines	18.04.07
PAYE Bulletin 12	Explains how employers report Group Certificate information by Magnetic Media	18.04.07

PPS Bulletins – notices of withdrawal

Ruling	Title	Issue date
PPS Bulletin 1	How it affects the architectural industry	18.04.07
PPS Bulletin 2	How it affects the building and construction industry	18.04.07
PPS Bulletin 3	How it affects the cleaning industry	18.04.07
PPS Bulletin 4	How it affects the engineering services industry	18.04.07
PPS Bulletin 5	How it affects the joinery and cabinet-making industry	18.04.07
PPS Bulletin 6	How it affects the motor vehicle repair industry	18.04.07
PPS Bulletin 7	How it affects the professional building and construction industry (project managing, interior designing, decorating etc)	18.04.07
PPS Bulletin 8	How it affects the road transport industry	18.04.07
PPS Bulletin 9	How it affects the surveying industry	18.04.07
PPS Bulletin 10	Voluntary Agreements	18.04.07
PPS Bulletin 11	The meaning of the term ‘payment’ for PPS purposes	18.04.07

Last Ruling

16. This is the last Ruling for the 2007 calendar year. The next Ruling will be TR 2008/1.

Commissioner of Taxation
19 December 2007

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; TR 2006/List

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- rulings issued in 2001
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ATO references
NO: 2006/26312
ISSN: 1039-0731
ATOlaw topic: Income Tax ~~ Administration ~~ POA year listing