TR 2009/List - Income tax and other taxes: Determinations, Rulings, notices of withdrawal, addendum and erratum issued in 2009

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Taxation Ruling

Income tax and other taxes: Determinations, Rulings, notices of withdrawal, addendum and erratum issued in 2009

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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 2009 calendar year.

Ruling

2. This Ruling lists the documents that have issued during the 2009 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 2009 calendar year the Commissioner of Taxation issued the following.

Draft Taxation Rulings

Ruling	Title	Issue date
TR 2009/D1	Income tax: entitlement to foreign income tax offsets under section 770-10 of the *Income Tax Assessment Act 1997* where income is derived from investing in fiscally transparent foreign entities	25.03.09

Ruling	Title	Issue date
TR 2009/D2	Income tax: trading stock – treatment of discounts, rebates and other trade incentives offered by sellers to buyers	29.04.09
TR 2009/D3	Income tax: superannuation contributions	3.06.09
TR 2009/D4	Income tax, Pay As You Go Withholding and fringe benefits tax: tax consequences on the issue, holding and redemption of bonus units as part of an employee benefits trust arrangement	26.08.09
TR 2009/D5	Income tax: capital gains: when a dividend will be included in the capital proceeds from a disposal of shares that happens under a contract or a Scheme of Arrangement	14.10.09
TR 2009/D6	Income tax: the interaction of Division 820 of the *Income Tax Assessment Act 1997* and the transfer pricing provisions in relation to costs that may become debt deductions, for example, interest and guarantee fees	16.12.09
TR 2009/D7	*Did not issue.*	
TR 2009/D8	Income tax: Division 7A loans – trust entitlements	16.12.09

Taxation Rulings

Ruling	Title	Issue date
TR 2009/1	Petroleum resource rent tax: transfer of expenditure incurred in relation to a project that did not have a production licence to other taxable projects of the person or other group companies under sections 45A and 45B of the *Petroleum Resource Rent Tax Assessment Act 1987* where the expenditure is taken to be incurred by the person under sections 48 and 48A of that Act	4.02.09
TR 2009/2	Income tax: genuine redundancy payments	22.04.09
TR 2009/3	Income tax: application of section 177EA of the *Income Tax Assessment Act 1936* to non-share distributions on certain 'dollar value' convertible notes	17.06.09

Ruling	Title	Issue date
TR 2009/4	Income tax: effective life of depreciating assets (applicable from 1 July 2009)	24.06.09
TR 2009/5	Income tax: trading stock – treatment of discounts, rebates and other trade incentives offered by sellers to buyers	9.09.09
TR 2009/6	Income tax: entitlement to foreign income tax offsets under section 770-10 of the *Income Tax Assessment Act 1997* where income is derived from investing in fiscally transparent foreign entities	30.09.09

Taxation Rulings – notices of addendum

Ruling	Title	Issue date
TR 2005/1	Income tax: carrying on a business as a professional artist	6.05.09

Taxation Rulings – notices of withdrawal

Ruling	Title	Issue date
TR 2007/8	Income tax: registered agricultural managed investment schemes	11.02.09
TR 2005/24	Income tax: deductibility of personal superannuation contributions	17.06.09
TR 2008/4	Income tax: effective life of depreciating assets (applicable from 1 July 2008)	24.06.09
TR 2001/6	Income tax: deductibility of commercial website expenditure	5.08.09

Taxation Rulings – notices of erratum

Ruling	Title	Issue date
TR 2005/1A	Income tax: carrying on business as a professional artist	27.05.09

Draft Taxation Determinations

Ruling	Title	Issue date
TD 2009/D1	Income tax: does the term 'real property' in paragraph 855-20(a) of the *Income Tax Assessment Act 1997* include a leasehold interest in land?	29.04.09
TD 2009/D2	Income tax: when is a non-share equity interest 'issued at or through a permanent establishment' for the purposes of paragraph 215-10(1)(c) of the *Income Tax Assessment Act 1997*?	1.07.09
TD 2009/D3	Income tax: does a taker in default of trust capital have an 'interest in the trust capital' for the purposes of CGT event E8 in section 104-90 of the *Income Tax Assessment Act 1997*?	8.07.09
TD 2009/D4	Income tax: consolidation: capital gains: does paragraph 40-880(5)(f) of the *Income Tax Assessment Act 1997* prevent the deduction, under section 40-880 of that Act, of incidental costs described in subsection 110-35(2) of that Act that the head company of a consolidated group or MEC group incurs, in disposing of shares in a subsidiary member to a non-group entity, before the member leaves the group?	8.07.09
TD 2009/D5	Income tax: can Part IVA of the *Income Tax Assessment Act 1936* apply to an employee savings plan as described in Taxpayer Alert TA 2008/13?	26.08.09
TD 2009/D6	Income tax: can Part IVA of the *Income Tax Assessment Act 1936* apply to a salary deferral arrangement as described in Taxpayer Alert TA 2008/14?	26.08.09

Ruling	Title	Issue date
TD 2009/D7	Income tax: where an Australian resident taxpayer includes its share of the net income of a partnership in its assessable income under section 92 of the *Income Tax Assessment Act 1936*, and the net income of the partnership (as determined in accordance with section 90 of that Act) includes Foreign Investment Fund (FIF) income of the partnership, will that taxpayer be entitled to a FIF exemption under subsection 519B(2) of that Act for any relevant proportion of their share of the partnership's net income?	9.09.09
TD 2009/D8	Income tax: to obtain a deduction under section 25-90 of the *Income Tax Assessment Act 1997* for a cost in relation to a debt interest does the taxpayer have to actually derive a dividend to which section 23AJ of the *Income Tax Assessment Act 1936* applies in the same income year as that in which the cost is incurred?	16.09.09
TD 2009/D9	Income tax: does a change of Responsible Entity of a registered agricultural managed investment scheme affect the tax outcomes for participants if the arrangement continues to be implemented in accordance with the relevant product ruling?	30.09.09
TD 2009/D10	Income tax: does the disposal or termination of an interest in a non-forestry managed investment scheme which arises as a result of circumstances outside the control of the taxpayer result in the denial of deductions previously allowed under paragraph 8-1(1)(b) of the *Income Tax Assessment Act 1997* in respect of your contributions to the scheme?	30.09.09
TD 2009/D11	Income tax: is a payment received by an investor in a non-forestry managed investment scheme upon the winding-up of the scheme, that does not involve the disposal of your interest in the scheme to another person, necessarily ordinary or statutory income under the *Income Tax Assessment Act 1997*?	30.09.09

Ruling	Title	Issue date
TD 2009/D12	Income tax: can Part IVA of the *Income Tax Assessment Act 1936* apply to an asymmetric swap scheme?	14.10.09
TD 2009/D13	Income tax: does a failure to plant trees intended to be established under a forestry scheme affect the timing of deductions for expenditure on seasonally dependent agronomic activities where section 8-1(1)(b) of the *Income Tax Assessment Act 1997* and section 82KZMG of the *Income Tax Assessment Act 1936* have previously been ruled to be satisfied?	28.10.09
TD 2009/D14	Income tax: does failure to plant all the trees intended to be established under a forestry managed investment scheme covered by Division 394 of the *Income Tax Assessment Act 1997* mean that no deduction is allowable under Division 394 in respect of a participant's initial contribution to the scheme?	28.10.09
TD 2009/D15	Income tax: will a deduction remain allowable under subsection 394-10(1) of the *Income Tax Assessment Act 1997* where a CGT event happens in relation to a participant's forestry interest in a forestry managed investment scheme within 4 years after the end of the income year in which the participant first pays an amount under the scheme (subsection 394-10(5) of that Act)?	28.10.09
TD 2009/D16	Income tax: will a deduction remain allowable under section 8-1 of the *Income Tax Assessment Act 1997* where a CGT event happens in relation to a taxpayer's interest in a section 82KZMG of the *Income Tax Assessment Act 1936* forestry managed investment scheme within 4 years after the end of the income year in which the taxpayer first incurred expenditure under the agreement?	28.10.09
TD 2009/D17	Income tax: treaty shopping – can Part IVA of the *Income Tax Assessment Act 1936* apply to arrangements designed to alter the intended effect of Australia's International Tax Agreements network?	16.12.09

Ruling	Title	Issue date
TD 2009/D18	Income tax: can a private equity entity make an income gain from the disposal of the target assets it has acquired?	16.12.09

Draft Taxation Determinations – notices of withdrawal

Ruling	Title	Issue date
TD 2008/D15	Income tax: (a) are credits for United Kingdom interest withholding tax paid allowable under Article 22.1(a) of the 2003 United Kingdom Convention to an Australian resident financial institution which enters into an arrangement of the kind described in Taxpayer Alert TA 2007/3; and (b) would the Commissioner consider the application of Part IVA of the *Income Tax Assessment Act 1936* to the arrangement?	23.09.09
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 provision apply to adjust the pricing of costs that may become debt deductions, for example, interest and guarantee fees?	16.12.09

Taxation Determinations

Ruling	Title	Issue date
TD 2009/1	Income tax: does subsection 974-135(1) of the *Income Tax Assessment Act 1997* only apply to a legally enforceable obligation?	14.01.09
TD 2009/2	Income tax: when is 'foreign income tax… imposed… on the partners, not the partnership' under paragraph 830-10(1)(b) of the *Income Tax Assessment Act 1997* for the purpose of determining whether a foreign limited partnership is a foreign hybrid limited partnership under Division 830 of that Act?	21.01.09

Ruling	Title	Issue date
TD 2009/3	Income tax: employee share schemes: for the purpose of subsection 139CD(6) of the *Income Tax Assessment Act 1936*, does a taxpayer become the holder of a beneficial interest in shares merely by acquiring a contractual right to obtain shares in a company (the particular, individual shares not being ascertained at the time)?	11.03.09
TD 2009/4	Income tax: in accounting for a Dividend Re-investment Plan, can a company taint its share capital account for the purposes of Division 197 of the *Income Tax Assessment Act 1997*?	11.03.09
TD 2009/5	Income tax: Division 7A: in exercising the discretion under subsection 109Y(2) of Division 7A of Part III of the *Income Tax Assessment Act 1936* to substitute an appropriate value for a private company's assets, can the Commissioner take into account the value of the company's assets not shown in the company's accounting records?	25.03.09
TD 2009/6	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 1 April 2009?	18.03.09
TD 2009/7	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 2009?	18.03.09
TD 2009/8	Fringe benefits tax: for the purposes of section 28 of the *Fringe Benefits Tax Assessment Act 1986 w*hat are the indexation factors for valuing non-remote housing for the fringe benefits tax year commencing on 1 April 2009?	18.03.09

Ruling	Title	Issue date
TD 2009/9	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 2009?	18.03.09
TD 2009/10	Fringe benefits tax: what is the benchmark interest rate to be used for the fringe benefits tax year commencing on 1 April 2009?	1.04.09
TD 2009/11	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 2009?	6.05.09
TD 2009/12	Income tax: capital gains: what is the improvement threshold for the 2009-10 income year under section 108-85 of the *Income Tax Assessment Act 1997*?	3.06.09
TD 2009/13	Income tax: what is the car limit for the 2009-10 financial year?	24.06.09
TD 2009/14	Income tax: is a taxpayer entitled to an income tax deduction under subsection 70B(2) of the *Income Tax Assessment Act 1936* where a Stapled Security of the kind described in Taxpayer Alert TA 2008/1 is sold at a loss or upon the occurrence of an Assignment Event?	1.07.09
TD 2009/15	Income tax: what are the reasonable travel and overtime meal allowance expense amounts for 2009-10 income year?	24.06.09
TD 2009/16	Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2009 for the purposes of Division 7A of Part III of the *Income Tax Assessment Act 1936* and how is it used?	1.07.09
TD 2009/17	Income tax: is interest on a loan fully deductible under section 8-1 of the *Income Tax Assessment Act 1997* when the borrowed moneys are settled by the borrower on trust to benefit the borrower and others?	15.07.09

Ruling	Title	Issue date
TD 2009/18	Income tax: does the term 'real property' in paragraph 855-20(a) of the *Income Tax Assessment Act 1997* include a leasehold interest in land?	26.08.09
TD 2009/19	Income tax: does a taker in default of trust capital have an 'interest in the trust capital' for the purposes of CGT event E8 in section 104-90 of the *Income Tax Assessment Act 1997*?	7.10.09
TD 2009/20	Income tax: where the net income of a partnership (determined in accordance with section 90 of the *Income Tax Assessment Act 1936*) includes Foreign Investment Fund (FIF) income, will an Australian resident taxpayer which is assessable on its share of the net income under section 92 be entitled to a FIF exemption under subsection 519B(2) of that Act for any relevant proportion of their share of the partnership's net income?	16.12.09
TD 2009/21	Income tax: to obtain a deduction under section 25-90 of the *Income Tax Assessment Act 1997* for a cost in relation to a debt interest does the taxpayer have to actually derive a dividend to which section 23AJ of the *Income Tax Assessment Act 1936* applies in the same income year as that in which the cost is incurred?	16.12.09
TD 2009/22	Income tax: value of goods taken from stock for private use for the 2009-10 income year	23.12.09

Taxation Determinations – notices of addendum

Ruling	Title	Issue date
TD 2005/34	Income tax: what are the results for income tax purposes of entering into a profit washing arrangement as described in Taxpayer Alert TA 2005/1?	29.07.09
TD 92/156	Income tax: do the trading stock provisions apply to newsprint held by a taxpayer carrying on a business of producing newspapers?	23.09.09

Ruling	Title	Issue date
TD 2009/18	Income tax: does the term 'real property' in paragraph 855-20(a) of the *Income Tax Assessment Act 1997* include a leasehold interest in land?	21.10.09

Taxation Determinations – notices of withdrawal

Ruling	Title	Issue date
TD 20	Capital gains: is there a disposal where assets are transferred on the merger or de-merger of superannuation funds?	18.03.09
TD 26	Capital gains: where a pre-CGT lease is renewed post-CGT, what is the time of acquisition of the new lease?	18.03.09
TD 93/14	Income tax: can a payment in lieu of notice, on termination of employment, be treated as a bona fide redundancy payment?	22.04.09
TD 93/17	Income tax: is a redundancy payment from a redundancy trust, established based on the Building Industry Agreement of 1 October 1987, considered to be a bona fide redundancy payment under section 27F of the *Income Tax Assessment Act 1936*?	22.04.09
TD 93/82	Income tax: is roll-over relief available under section 160ZZK of the *Income Tax Assessment Act 1936* where a taxpayer is forced to dispose of an asset due to an adverse change in the taxpayer's financial circumstances?	1.07.09
TD 93/62	Income tax: is a building write-off deduction under Division 10D available to a taxpayer who acquires a building (eg house, flat or home unit) in respect of which qualifying expenditure has been incurred by any of its owners?	7.10.09

Goods and Services Tax Rulings, Determinations and Bulletins

4. During the 2009 calendar year the Commissioner of Taxation issued:

Draft Goods and Services Tax Rulings

Ruling	Title	Issue date
GSTR 2009/D1	Goods and services tax: application of subsection 11-15(5) of the *A New Tax System (Goods and Services Tax) Act 1999* to acquisitions relating to the provision of accounts by Australian authorised deposit taking institutions	15.07.09

Draft Goods and Services Tax Rulings – notices of withdrawal

Ruling	Title	Issue date
GSTR 2008/D1	Goods and services tax: registered agricultural managed investment schemes	11.02.09

Goods and Services Tax Rulings

Ruling	Title	Issue date
GSTR 2009/1	Goods and services tax: general law partnerships and the margin scheme	8.04.09
GSTR 2009/2	Goods and services tax: partitioning of land	8.04.09
GSTR 2009/3	Goods and services tax: cancellation fees	29.04.09
GSTR 2009/4	Goods and services tax: new residential premises and adjustments for changes in extent of creditable purpose	24.06.09

Goods and Services Tax Rulings – notices of draft addendum

Ruling	Title	Issue date
GSTR 2002/5DA	Goods and services tax: when is a 'supply of a going concern' GST-free?	12.08.09

Goods and Services Tax Rulings – notices of withdrawal of draft addendum

Ruling	Title	Issue date
GSTR 2002/5DA	Goods and services tax: when is a 'supply of a going concern' GST-free?	16.12.09

Goods and Services Tax Rulings – notices of addendum

Ruling	Title	Issue date
GSTR 2000/10	Goods and services tax: recipient created tax invoices	14.01.09
GSTR 2003/3	Goods and services tax: when is a sale of real property a sale of new residential premises?	8.04.09
GSTR 2003/13	Goods and services tax: general law partnerships	8.04.09
GSTR 2001/8	Goods and services tax: apportioning the consideration for a supply that includes taxable and non-taxable parts	29.04.09
GSTR 2000/10	Goods and services tax: recipient created tax invoices	6.05.09
GSTR 2002/2	Goods and services tax: GST treatment of financial supplies and related supplies and acquisitions	17.06.09
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	24.06.09
GSTR 2003/6	Goods and services tax: transfers of enterprise assets as a result of property distributions under the *Family Law Act 1975* or in similar circumstances	24.06.09
GSTR 2006/2	Goods and services tax: deposits held as security for the performance of an obligation	24.06.09
GSTR 2006/9	Goods and services tax: supplies	1.07.09

Draft Goods and Services Tax Determinations

Ruling	Title	Issue date
GSTD 2009/D1	Goods and services tax: are there GST consequences when a partner in a partnership takes goods held as trading stock for private or domestic use?	8.04.09
GSTD 2009/D2	Goods and services tax: are there GST consequences where a land owner engages the services of an associate to arrange construction of residential premises for lease under an arrangement described in Taxpayer Alert TA 2009/5?	16.12.09

Goods and Services Tax Determinations

Ruling	Title	Issue date
GSTD 2009/1	Goods and services tax: is a supply by way of an *in specie* distribution of an asset that is applied in an enterprise carried on by a discretionary trust to a beneficiary of the trust made 'in the course or furtherance of' the trust's enterprise?	8.04.09
GSTD 2009/2	Goods and services tax: are there GST consequences when a partner in a partnership takes goods held as trading stock for private or domestic use?	7.10.09

Goods and Services Tax Determinations – notices of withdrawal

Ruling	Title	Issue date
GSTD 2003/2	Goods and services tax: are there GST consequences when a partner in a partnership takes goods held as trading stock for private or domestic use?	8.04.09

Luxury Car Tax Determinations

5. During the 2009 calendar year the Commissioner of Taxation issued:

Luxury Car Tax Determinations

Ruling	Title	Issue date
LCTD 2009/1	Luxury car tax: what is the luxury car tax threshold and fuel efficient car limit for the 2009-10 financial year?	24.06.09

Self Managed Superannuation Funds Rulings and Determinations

6. During the 2009 calendar year the Commissioner of Taxation issued:

Draft Self Managed Superannuation Funds Rulings

Ruling	Title	Issue date
SMSFR 2009/D1	Self Managed Superannuation Funds: the scope and operation of subparagraph 17A(3)(b)(ii) of the *Superannuation Industry (Supervision) Act 1993*	8.07.09

Self Managed Superannuation Funds Rulings

Ruling	Title	Issue date
SMSFR 2009/1	Self Managed Superannuation Funds: business real property for the purposes of the *Superannuation Industry (Supervision) Act 1993*	28.01.09
SMSFR 2009/2	Self Managed Superannuation Funds: the meaning of 'borrow money' or 'maintain an existing borrowing of money' for the purposes of section 67 of the *Superannuation Industry (Supervision) Act 1993*	8.4.09

Ruling	Title	Issue date
SMSFR 2009/3	Self Managed Superannuation Funds: application of the *Superannuation Industry (Supervision) Act 1993* to unpaid trust distributions payable to a Self Managed Superannuation Fund	24.06.09
SMSFR 2009/4	Self Managed Superannuation Funds: the meaning of 'asset', 'loan', 'investment in', 'lease' and 'lease arrangement' in the definition of an 'in house asset' in the *Superannuation Industry (Supervision) Act 1993*	24.06.09

Draft Self Managed Superannuation Funds Determinations

Ruling	Title	Issue date
SMSFD 2009/D1	Self Managed Superannuation Funds: can a trustee of a self managed superannuation fund purchase a trauma insurance policy in respect of a member and still satisfy the sole purpose test in section 62 of the *Superannuation Industry (Supervision) Act 1993*?	4.11.09

Superannuation Guarantee Rulings and Determinations

7. During the 2009 calendar year the Commissioner of Taxation issued:

Superannuation Guarantee Rulings

Ruling	Title	Issue date
SGR 2009/1	Superannuation guarantee: payments made to sportspersons	21.01.09
SGR 2009/2	Superannuation guarantee: meaning of the terms 'ordinary time earnings' and 'salary or wages'	13.05.09

Superannuation Guarantee Rulings – notices of addendum

Ruling	Title	Issue date
SGR 2009/2	Superannuation guarantee: meaning of the terms 'ordinary time earnings' and 'salary and wages'	29.07.09

Superannuation Guarantee Rulings – notices of withdrawal

Ruling	Title	Issue date
SGR 94/4	Superannuation guarantee: ordinary time earnings	1.07.09
SGR 94/5	Superannuation guarantee: salary or wages	1.07.09

Superannuation Guarantee Determinations – notices of withdrawal

Ruling	Title	Issue date
SGD 2003/7	Superannuation guarantee: if a contribution to a fund is made by cheque, when is the contribution made?	17.06.09

Fuel Tax Rulings and Determinations

8. During the 2009 calendar year the Commissioner of Taxation issued:

Fuel Tax Rulings

Ruling	Title	Issue date
FTR 2009/1	Fuel tax: entitlement to a fuel tax credit under section 41-5 of the *Fuel Tax Act 2006* in a vehicle or equipment hire arrangement	6.05.09

Fuel Tax Rulings – notices of addendum

Ruling	Title	Issue date
FTR 2008/1	Fuel tax: vehicle's travel on a public road that is incidental to the vehicle's main use and the road user charge	14.01.09
FTR 2008/1	Fuel tax: vehicle's travel on a public road that is incidental to the vehicle's main use and the road user charge	8.07.09

Fuel Tax Determinations

Ruling	Title	Issue date
FTD 2009/1	Fuel tax: what is the meaning of 'use' for the purposes of section 41-5 of the *Fuel Tax Act 2006*?	11.03.09

Fuel Tax Determinations – notices of addendum

Ruling	Title	Issue date
FTD 2006/1	Fuel tax: for the purposes of calculating your entitlement to a fuel tax credit what methods can be used to calculate the quantity of taxable fuel that you acquire, manufacture in, or import into, Australia for use in carrying on your enterprise or for use in generating electricity for domestic use?	14.01.09

Wine Equalisation Tax Rulings

9. During the 2009 calendar year the Commissioner of Taxation issued:

Wine Equalisation Tax Rulings

Ruling	Title	Issue date
WETR 2009/1	Wine equalisation tax: the operation of the wine equalisation tax system	24.06.09
WETR 2009/2	Wine equalisation tax: operation of the producer rebate for other than New Zealand participants	24.06.09

Wine Equalisation Tax Rulings – addendum

Ruling	Title	Issue date
WETR 2002/1	Wine equalisation tax: the WET rulings system	23.12.09

Wine Equalisation Tax Rulings – withdrawal

Ruling	Title	Issue date
WETR 2004/1	Wine equalisation tax: the operation of the wine equalisation tax system	24.06.09

Draft Wine Equalisation Tax Determinations

Ruling	Title	Issue date
WETD 2009/D1	Wine equalisation tax: what are the results for WET purposes for entities engaging in an arrangement described in Taxpayer Alert TA 2009/6?	24.06.09

Miscellaneous Taxation Rulings

10. During the 2009 calendar year the Commissioner of Taxation issued:

Draft Miscellaneous Taxation Rulings

Ruling	Title	Issue date
MT 2009/D1	Miscellaneous tax: restrictions on GST refunds under section 105-65 of Schedule 1 to the *Taxation Administration Act 1953*	16.12.09

Miscellaneous Taxation Rulings

Ruling	Title	Issue date
MT 2009/1	Miscellaneous taxes: notification requirements for an entity under section 105-55 of Schedule 1 to the *Taxation Administration Act 1953*	29.04.09

Miscellaneous Taxation Rulings – notices of partial withdrawal

Ruling	Title	Issue date
MT 2005/1	What is the tax treatment of an expense incurred by a superannuation fund that is paid by an employer or eligible person on behalf of a superannuation fund?	17.06.09

Miscellaneous Taxation Rulings – notices of withdrawal

Ruling	Title	Issue date
MT 2049	Petroleum resource rent tax: calculation of PRRT instalments	4.03.09
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?	8.4.09

Class Rulings

11. During the 2009 calendar year the Commissioner of Taxation issued:

Class Rulings

Ruling	Title	Issue date
CR 2009/1	Income tax: early retirement scheme – Arnott's Biscuits Limited	14.01.09
CR 2009/2	Income tax: early retirement scheme – Geofabrics Australasia Pty Limited	14.01.09
CR 2009/3	Fringe benefits tax: employers who are clients of Sydney Airport Corporation Limited and who enter into the Sydney Airport Commercial Car Parking Agreement	28.01.09
CR 2009/4	Income tax: off-market share buy-back: Aconex Limited	18.02.09
CR 2009/5	Income tax: early retirement scheme – University of Canberra	18.02.09

Ruling	Title	Issue date
CR 2009/6	Income tax: early retirement scheme – Australian Catholic University	25.02.09
CR 2009/7	Income tax: return of capital: Babcock and Brown Capital Limited	25.02.09
CR 2009/8	Income tax: assessable income: Football Umpires: Combined Southern Leagues Football Umpires Panel Incorporated	4.03.09
CR 2009/9	Income tax: distributions from the sale of land held by the Underbank Country Club Incorporated (in liquidation)	4.03.09
CR 2009/10	Income tax: scrip for scrip roll-over: exchange of shares in Select Design Technologies Limited for shares in International Innovations Limited	4.03.09
CR 2009/11	Fringe benefits tax: RewardsCorp Holiday Options Vouchers provided by RewardsCorp Trading Pty Limited clients to their own employees or to the employees of third party employers	4.03.09
CR 2009/12	Fringe benefits tax: RewardsCorp Resort Rewards Certificates provided by RewardsCorp Trading Pty Limited clients to their own employees or to the employees of third party employers	4.03.09
CR 2009/13	Income tax: Victorian Public Health Training Scheme Scholarships	4.03.09
CR 2009/14	Income tax: Goldman Sachs JBWere Capital Markets Limited; Goldman Sachs JBWere Group Holdings Pty Limited – Goldman Sachs JBWere Redeemable Capital Securities	11.03.09
CR 2009/15	Income tax: return of capital: DSF International Holdings Limited (previously Deep Sea Fisheries Limited)	25.03.09
CR 2009/16	Income tax: payments assigned to representative public dentists under the Medicare Teen Dental Plan	25.03.09
CR 2009/17	Income tax: Department of Ageing, Disability and Home Care (NSW) Attendant Care Program Direct Funding Model	25.03.09

Ruling	Title	Issue date
CR 2009/18	Fringe benefits tax: employers who are corporate members of Charter Drive Pty Limited and whose employees, as individual members, hire cars from Charter Drive Pty Limited	1.04.09
CR 2009/19	Income tax: Westpac Banking Corporation: Westpac Stapled Preferred Securities II	22.04.09
CR 2009/20	Income tax: New Hope Corporation Limited – Deferred Employee Share Plan	22.04.09
CR 2009/21	Income tax: New Hope Corporation Limited – Exempt Employee Share Plan	22.04.09
CR 2009/22	Income tax: Dairy Farmers Milk Co-operative Limited: return of capital	22.04.09
CR 2009/23	Income tax: scrip for scrip: exchange of HeartWare Limited shares, options or performance rights for equivalent HeartWare International Inc securities	13.05.09
CR 2009/24	Income tax: HeartWare Group Restructure – Employee Share Scheme – treatment of options and performance rights	13.05.09
CR 2009/25	Income tax: share capital reduction: Artist & Entertainment Group Limited	13.05.09
CR 2009/26	Income tax: scrip for scrip roll-over: exchange of Interests in the Premium Equity Fund for units in the Common Fund No. 3	13.05.09
CR 2009/27	Income tax: payments under the Western Hardwoods Displaced Workers Assistance Scheme	27.05.09
CR 2009/28	Income tax: tax treatment of payments to members of the Australian Construction Industry Redundancy Trust	3.06.09
CR 2009/29	Fringe benefits tax: Tyack Corporate Health program	3.06.09
CR 2009/30	Income tax: Allco Equity Partners Limited: proposed return of capital	10.06.09
CR 2009/31	Income tax: scrip for scrip roll-over: acquisition of Anzon Australia Limited by ROC Oil Company Limited	17.06.09
CR 2009/32	Income tax: off-market share buy-back: Progen Pharmaceuticals Limited	17.06.09

Ruling	Title	Issue date
CR 2009/33	Income tax: demerger of ImmuneTX Limited by Equatorial Coal Limited	17.06.09
CR 2009/34	Income tax: demutualisation of Australian Health Management Group Pty Limited	8.07.09
CR 2009/35	Income tax: proposed return of capital: Rattoon Holdings Limited	15.07.09
CR 2009/36	Income tax: capital gains tax: James Hardie Industries NV transformation and re-domicile	15.07.09
CR 2009/37	Income tax: off-market share buy-back, redemption and surrender of assets comprising the Macquarie Media Group stapled securities	15.07.09
CR 2009/38	Income tax: early retirement scheme – Bluescope Steel Limited and subsidiary companies	29.07.09
CR 2009/39	Income tax: scrip for scrip: acquisition of Ingena Group Limited by UXC Professional Solutions Pty Limited	5.08.09
CR 2009/40	Income tax: payments assigned to representative public dentists who are employed by community health services to provide public dental services under the Medicare Teen Dental Plan	5.08.09
CR 2009/41	Income tax: scrip for scrip: merger of MyState Financial Credit Union of Tasmania Limited and Tasmanian Perpetual Trustees Limited	12.08.09
CR 2009/42	Income tax: assessable income: soccer referees: Football NSW referees	19.08.09
CR 2009/43	Income tax: payment made to compensate for loss of benefits resulting from termination of former employment	19.08.09
CR 2009/44	Income tax: proposed Special Dividend and Lion Nathan Limited Scheme of Arrangement	19.08.09
CR 2009/45	Income tax: research and development: membership funding for the Australian Coal Association Research Program	26.08.09
CR 2009/46	Income tax: ABB Grain Ltd Scheme of Arrangement and Proposed Special Dividend	2.09.09

Ruling	Title	Issue date
CR 2009/47	Income tax: early retirement scheme – Mars Australia Pty Ltd	9.09.09
CR 2009/48	Income tax: Orchard Industrial Property Fund Restructure: Orchard Management Limited and Orchard Industrial Property Fund stapling arrangement	9.09.09
CR 2009/49	Income tax: payments made by National Entitlement Security Trust to members	9.09.09
CR 2009/50	Income tax: Department of Human Services (Vic) Disability Support Direct Payment Project	16.09.09
CR 2009/51	Income tax: scrip for scrip: merger of Australian Wealth Management Limited and IOOF Holdings Limited	16.09.09
CR 2009/52	Fringe benefits tax: employer clients of Australia and New Zealand Banking Group Limited (ANZ) who are subject to the provisions of section 57A of the *Fringe Benefits Tax Assessment Act 1986* or who are rebatable employers under section 65J of that Act and whose employees make use of the ANZ Meal Entertainment Card facility	16.09.09
CR 2009/53	Fringe benefits tax: employer clients of Australia and New Zealand Banking Group Limited (ANZ) who are rebatable employers under section 65J of the *Fringe Benefits Tax Assessment Act 1986* and whose employees make use of the ANZ Salary Packaging Card facility	16.09.09
CR 2009/54	Income tax: proposed return of capital: Eircom Holdings Limited	23.09.09
CR 2009/55	Income tax: assessable income: Football Umpires: Latrobe Valley Umpires Association Incorporated	30.09.09
CR 2009/56	Income tax: partial repayment of principal of Debenture Stock: Hastings Capital Limited (Receivers and Managers appointed) (in liquidation)	30.09.09
CR 2009/57	Income tax: Shell Group – 2009 Performance Share Plan Award	30.09.09
CR 2009/58	Income tax: early retirement scheme – Queensland State Government	30.09.09

Ruling	Title	Issue date
CR 2009/59	Income tax: deductibility of employer contributions to the National Entitlement Security Trust	7.10.09
CR 2009/60	Income tax: Lion Nathan Limited – proposed acquisition by Kirin Holdings Company Limited – Employee Share Acquisition Plan	7.10.09
CR 2009/61	Income tax: off-market share buy-back: Gotalk Limited	7.10.09
CR 2009/62	Income tax: off-market share buy-back: Premium Investors Limited	4.11.09
CR 2009/63	Income tax: proposed return of capital: Forrestfield & Districts Community Financial Services Limited	11.11.09
CR 2009/64	Income tax: employment termination payment: New South Wales Lotteries Corporation	18.11.09
CR 2009/65	Income tax: CSIRO – National Indigenous Study Awards	18.11.09
CR 2009/66	Income tax: amendment of terms of Reset Exchangeable Securities and Preference Shares: Insurance Australia Group Limited	18.11.09
CR 2009/67	Fringe benefits tax: health services provided by Good Health Solutions Pty Ltd	25.11.09
CR 2009/68	Income tax: payments received under the New South Wales Private Native Forestry Industry Assistance Program: Business Exit Assistance	25.11.09
CR 2009/69	Income tax: early retirement scheme – Port Waratah Coal Services Limited	25.11.09
CR 2009/70	Income tax: Australia and New Zealand Banking Group Limited – allotment of convertible preference shares (CPS 2)	2.12.09
CR 2009/71	Income tax: payment made under the BHP Billiton Boodarie Iron Plant – Worker Support Program	2.12.09
CR 2009/72	Income tax: payments made under the EG Green & Sons, Harvey – Worker Support Program	2.12.09
CR 2009/73	Income tax: proposed Final Capital Return: eircom Holdings Limited	9.12.09
CR 2009/74	Income tax: return of capital: Biota Holdings Limited	16.12.09

Ruling	Title	Issue date
CR 2009/75	Income tax: early retirement scheme – Mercedes-Benz Australia/Pacific Pty Ltd	16.12.09
CR 2009/76	Income tax: Victorian Department of Education and Early Childhood Development	16.12.09
CR 2009/77	Income tax: NSW Department of Environment, Climate Change and Water – Biodiversity Banking and Offsets Scheme	23.12.09
CR 2009/78	Income tax: Commonwealth Bank of Australia – Perpetual Exchangeable Resaleable Listed Securities	23.12.09

Class Rulings – notices of addendum

Ruling	Title	Issue date
CR 2008/24	Fringe benefits tax: employer clients of Australia and New Zealand Banking Group Limited who are subject to the provisions of section 57A of the *Fringe Benefits Tax Assessment Act 1986* whose employees make use of the ANZ Business One – Salary Packaging Card facility	18.03.09
CR 2008/91	Income tax: provisions of security camera systems to Queensland taxi service licence holders	16.09.09
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	7.10.09
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	7.10.09

Class Rulings – notices of withdrawal

Ruling	Title	Issue date
CR 2006/27	Income tax: La Trobe University – Victorian Public Health Training Scheme Scholarships	4.03.09
CR 2006/83	Income tax: Department of Ageing, Disability and Home Care (NSW) Attendant Care Program Direct Payment Pilot project	25.03.09
CR 2006/84	Income tax: Department of Human Services (Vic) Disability Support Direct Payment Plan	16.09.09

Product Rulings

12. During the 2009 calendar year the Commissioner of Taxation issued:

Product Rulings

Ruling	Title	Issue date
PR 2009/1	Income tax: FEA Plantations Project 2008 Late Grower – Option 1 Woodlot	25.02.09
PR 2009/2	Income tax: FEA Plantations Project 2008 Late Grower – Option 2 Woodlot	25.02.09
PR 2009/3	Income tax: FEA Plantations Project 2008 Late Grower – Option 3 Woodlot	25.02.09
PR 2009/4	Income tax: FEA Plantations Project 2008 Late Grower – Option 4 Unit	25.02.09
PR 2009/5	Income tax: TFS Sandalwood Project 2009	4.03.09
PR 2009/6	Income tax: Goulburn Valley Orchards 2000 Project (8 March 2000 – 5 December 2000)	4.03.09
PR 2009/7	Income tax: Goulburn Valley Orchards 2000 Project (6 December 2000 – 5 June 2001)	4.03.09
PR 2009/8	Income tax: Goulburn Valley Orchards Project	4.03.09
PR 2009/9	Income tax: Macquarie Almond Investment 2009 – Early Growers (to 15 June 2009)	11.03.09

Ruling	Title	Issue date
PR 2009/10	Income tax: ITC Diversified Forestry Project 2009	18.03.09
PR 2009/11	Income tax: 2007 Macgrove Project (2009 Growers)	18.03.09
PR 2009/12	Income tax: ITC Pulpwood Project 2009	25.03.09
PR 2009/13	Income tax: Tasmanian Premium Cherries Project (May 2009 Growers)	25.03.09
PR 2009/14	Income tax: Macquarie Eucalypt Project 2009 (pre 1 July 2009 Growers)	25.03.09
PR 2009/15	Income tax: ITC Sandalwood Project 2009	1.04.09
PR 2009/16	Income tax: Arafura Pearl Project 2009	1.04.09
PR 2009/17	Income tax: KTC Mahogany Project 2009	22.04.09
PR 2009/18	Income tax: Great Southern 2009 High Value Timber Project – Preferred Financier	22.04.09
PR 2009/19	Income tax: Black Truffle Project 2001	29.04.09
PR 2009/20	Income tax: Great Southern 2009 Renewable Fibre Project	29.04.09
PR 2009/21	Income tax: tax consequences of investing in ANZ Protected Equity Leveraged Solutions II	29.04.09
PR 2009/22	Income tax: Australian Bight Abalone Project 2009	6.05.09
PR 2009/23	Income tax: FEA Plantations Project 2009 – Woodlot Option 1	6.05.09
PR 2009/24	Income tax: FEA Plantations Project 2009 – Woodlot Option 2	6.05.09
PR 2009/25	Income tax: FEA Plantations Project 2009 – Woodlot Option 3	6.05.09
PR 2009/26	Income tax: FEA Plantations Project 2009 – Woodlot Option 4	6.05.09
PR 2009/27	Income tax: FEA Plantations Project 2009 – Woodlot Unit 5	6.05.09
PR 2009/28	Income tax: Piangil Grower Project – 2008 (2009 Growers)	6.05.09
PR 2009/29	Income tax: AIL Almond Grower Project – Miralie: 2009 Growers (to 15 June 2009)	6.05.09
PR 2009/30	Income tax: Olive Growers Australia Project 2007 for 2009 Growers (pre 1 June 2009)	6.05.09
PR 2009/31	Income tax: Film Investment – 'Extreme'	13.05.09

Ruling	Title	Issue date
PR 2009/32	Income tax: deductibility of interest incurred on borrowings in relation to Macquarie Fusion Funds – June 2009 Offer	13.05.09
PR 2009/33	Income tax: Gunns Plantations Walnut Project No. 3 – Early Growers	13.05.09
PR 2009/34	Income tax: WA Blue Gum Project 2009 (Joint Venture Growers)	20.05.09
PR 2009/35	Income tax: WA Blue Gum Project 2009 (Growers not in Joint Venture)	20.05.09
PR 2009/36	Income tax: 2009 Grain Co-Production Project	20.05.09
PR 2009/37	Income tax: Rewards Group Premium Vineyard Project 2009	20.05.09
PR 2009/38	Income tax: tax consequences of investing in equities using the Macquarie Geared Equities Investment plus	27.05.09
PR 2009/39	Income tax: AgriWealth 2009 Softwood Timber Project	3.06.09
PR 2009/40	Income tax: Film Investment – 'Hell for Leather'	10.06.09
PR 2009/41	Income tax: Film Investment – 'Show Ring'	10.06.09
PR 2009/42	Income tax: 2009 AIL Red Ironbark Project	10.06.09
PR 2009/43	Income tax: FEA Plantations Project 2009 Post 30 June Investors – Woodlot Option 1	5.08.09
PR 2009/44	Income tax: FEA Plantations Project 2009 Post 30 June Investors – Woodlot Option 2	5.08.09
PR 2009/45	Income tax: FEA Plantations Project 2009 Post 30 June Investors – Woodlot Option 3	5.08.09
PR 2009/46	Income tax: FEA Plantations Project 2009 Post 30 June Investors – Woodlot Option 4	5.08.09
PR 2009/47	Income tax: FEA Plantations Project 2009 Post 30 June Investors – Woodlot Unit 5	5.08.09
PR 2009/48	Income tax: Macquarie Eucalypt Project 2009 (post 30 June 2009 Growers)	5.08.09
PR 2009/49	Income tax: Macquarie Almond Investment 2009 – Late Growers	16.09.09
PR 2009/50	Income tax: Rewards Group Premium Timber Project 2009 – Late Growers	23.09.09

Ruling	Title	Issue date
PR 2009/51	Income tax: deductibility of interest incurred on borrowings in relation to Macquarie Fusion Funds – November 2009 Offer	14.10.09
PR 2009/52	Income tax: ITC Diversified Forestry Project 2009 – Late Investors	14.10.09
PR 2009/53	Income tax: TFS Sandalwood Project 2009 (Post 30 June 2009 Growers)	21.10.09
PR 2009/54	Income tax: 2004 Swan Hill Almond Grower Project (for 2004 Growers only)	21.10.09
PR 2009/55	Income tax: Arafura Pearl Project 2010	28.10.09
PR 2009/56	Income tax: Rewards Group Premium Vineyard Project 2009 Late Growers (Pre 31 December 2009)	28.10.09
PR 2009/57	Income tax: Gunns Plantations Walnut Project No. 3 – Late Growers	4.11.09
PR 2009/58	Income tax: FEA Plantations Project 2010 – EcoAsh Woodlot option	25.11.09
PR 2009/59	Income tax: FEA Plantations Project 2010 – EcoAshclear Woodlot option	25.11.09
PR 2009/60	Income tax: FEA Plantations Project 2010 – Blended Woodlot (Upfront contribution option)	25.11.09
PR 2009/61	Income tax: FEA Plantations Project 2010 – Blended Woodlot (Annual contribution option)	25.11.09

Product Rulings – notices of addendum

Ruling	Title	Issue date
PR 2007/71	The Product Rulings System	11.02.09
PR 2008/73	Income tax: Rewards Group Premium Timber Project 2009	18.03.09
PR 2008/60	Income tax: 2009 Willmott Forests Premium Forestry Blend Project	1.04.09
PR 2008/66	Income tax: Gunns Plantations Woodlot Project 2009 – Option 1	8.04.09
PR 2008/67	Income tax: Gunns Plantations Woodlot Project 2009 – Option 2	8.04.09
PR 2008/68	Income tax: Gunns Plantations Woodlot Project 2009 – Option 3	8.04.09

Ruling	Title	Issue date
PR 2008/69	Income tax: Gunns Plantations Woodlot Project 2009 – Blended Option	8.04.09
PR 2008/70	Income tax: Kiri Park Projects – 2009 Growers	20.05.09
PR 2009/5	Income tax: TFS Sandalwood Project 2009	24.06.09
PR 2009/16	Income tax: Arafura Pearl Project 2009	22.07.09
PR 2009/14	Income tax: Macquarie Eucalypt Project 2009 (pre 1 July 2009 Growers)	5.08.09
PR 2007/71	The Product Rulings system	21.10.09

Product Rulings – notices of withdrawal

Ruling	Title	Issue date
PR 2008/59	Income tax: tax consequences of investing in equities using the Macquarie Geared Equities Investment plus	27.05.09
PR 2009/17	Income tax: KTC Mahogany Project 2009	29.07.09
PR 2009/29	Income tax: AIL Almond Grower Project – Miralie: 2009 Growers (to 15 June 2009)	5.08.09
PR 2009/42	Income tax: 2009 AIL Red Ironbark Project	5.08.09
PR 2007/8	Income tax: Ginseng Australia Project No. 1 (Early Growers)	2.09.09
PR 2008/63	Income tax: 2009 Timbercorp Forestry Project	23.09.09
PR 2008/65	Income tax: Great Southern 2009 High Value Timber Project	23.09.09
PR 2008/72	Income tax: Great Southern 2009 High Value Timber Project (ABL Nominees Pty Ltd Finance)	23.09.09
PR 2009/18	Income tax: Great Southern 2009 High Value Timber Project – Preferred Financier	23.09.09
PR 2009/20	Income tax: Great Southern 2009 Renewable Fibre Project	23.09.09
PR 2009/22	Income tax: Australian Bight Abalone Project 2009	23.09.09

Product Rulings – notices of erratum

Ruling	Title	Issue date
PR 2009/1	Income tax: FEA Plantations Project 2008 Late Grower – Option 1 Woodlot	8.04.09
PR 2009/2	Income tax: FEA Plantations Project 2008 Late Grower – Option 2 Woodlot	8.04.09
PR 2009/3	Income tax: FEA Plantations Project 2008 Late Grower – Option 3 Woodlot	8.04.09
PR 2009/4	Income tax: FEA Plantations Project 2008 Late Grower – Option 4 Unit	8.04.09
PR 2009/23	Income tax: FEA Plantations Project 2009 – Woodlot Option 1	3.06.09
PR 2009/24	Income tax: FEA Plantations Project 2009 – Woodlot Option 2	3.06.09
PR 2009/25	Income tax: FEA Plantations Project 2009 – Woodlot Option 3	3.06.09
PR 2009/26	Income tax: FEA Plantations Project 2009 – Woodlot Option 4	3.06.09
PR 2009/27	Income tax: FEA Plantations Project 2009 – Woodlot Unit 5	3.06.09

Self Managed Superannuation Funds Product Rulings

13. During the 2009 calendar year the Commissioner of Taxation issued:

Self Managed Superannuation Funds Product Rulings

Ruling	Title	Issue date
SMSFPR 2009/1	The self managed superannuation funds product ruling system	12.08.09

Old Series Rulings

14. During the 2009 calendar year the Commissioner of Taxation issued:

Income Tax (IT) Rulings – notices of withdrawal

Ruling	Title	Issue date
IT 2138	Income tax: exempt income: overseas students – Commonwealth aid programs	4.02.09
IT 2592	Income tax: cost of mains electricity connections	4.03.09
IT 227	Forced disposal of livestock	8.07.09
IT 2181	Income tax: depreciation: investment allowance – lift well	23.09.09

Last Ruling

15. This is the last Ruling for the 2009 calendar year. The next Ruling will be TR 2010/1.

Commissioner of Taxation
23 December 2009

Previous draft:
Not previously issued as a draft

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

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; TR 2007/List;
TR 2008/List

Subject references:
- public rulings
- rulings issued in 2001
- rulings issued in 2002
- rulings issued in 2003
- rulings issued in 2004
- rulings issued in 2005
- rulings issued in 2006
- rulings issued in 2007
- rulings issued in 2008
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