



COMMISSIONER OF TAXATION

The Commissioner of Taxation, Chris Jordan, gives notice of the following Rulings, copies of which can be obtained from Branches of the Australian Taxation Office or at <http://law.ato.gov.au>.

NOTICE OF RULINGS		
Ruling Number	Subject	Brief Description
CR 2014/10	Income tax: share consolidation and in specie distribution: Macquarie Group Limited	<p>The Ruling sets out the Commissioner's opinion for holders of ordinary shares in Macquarie Group Limited.</p> <p>The Ruling applies from 1 July 2013 to 30 June 2014.</p>
CR 2014/11	Income tax: demerger of Orora Limited by Amcor Limited	<p>The Ruling sets out the Commissioner's opinion for shareholders of Amcor Limited.</p> <p>The Ruling applies from 1 July 2013 to 30 June 2014.</p>
CR 2014/12	Income tax: demerger of Recall Holdings Limited by Brambles Limited	<p>The Ruling sets out the Commissioner's opinion for holders of ordinary shares in Brambles Limited.</p> <p>The Ruling applies from 1 July 2013 to 30 June 2014.</p>

CR 2014/13	Income tax: format of mobile phone invoice as evidence for donations to World Wide Fund for Nature via SMS.	<p>The Ruling sets out the Commissioner's opinion for mobile phone subscribers who:</p> <ul style="list-style-type: none"> • are residents of Australia within the meaning of subsection 6(1) of the <i>Income Tax Assessment Act 1936</i>; • make a tax deductible gift to the World Wide Fund for Nature (WWF) by way of SMS to a designated mobile phone number operated by a Mobile Phone Carrier (MPC); • receive a mobile phone invoice with the relevant details of the donation from the MPC; and • use the mobile phone invoice as evidence to claim the donation as an allowable deduction under Division 30 of the <i>Income Tax Assessment Act 1997</i>. <p>The Ruling applies from 1 February 2014 until 30 June 2019.</p>
CR 2014/14	Income tax: Macquarie Group Employee Retained Equity Plan: share consolidation and in specie distribution: Macquarie Group Limited	<p>The Ruling sets out the Commissioner's opinion for employees (including directors) of Macquarie Group Limited or its subsidiaries.</p> <p>The Ruling applies from 1 July 2013 to 30 June 2014.</p>

NOTICE OF WITHDRAWALS		
Ruling Number	Subject	Brief Description
SCD 97/1	Superannuation contributions: what is the surcharge threshold for the 1997-98 financial year under the <i>Superannuation Contributions Tax (Assessment and Collection) Act 1997</i> ?	Withdrawn without replacement.
SCD 97/2	Superannuation contributions: what are the indexable amounts for the 1997-98 financial year under the <i>Termination Payments Tax Imposition Act 1997</i> ?	Withdrawn without replacement.
SCD 97/3	Superannuation contributions: what is the surcharge threshold for the 1997-98 financial year under the <i>Termination Payments Tax (Assessment and Collection) Act 1997</i> ?	Withdrawn without replacement.

NOTICE OF WITHDRAWALS		
Ruling Number	Subject	Brief Description
SCD 97/4	Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 1997-98 financial year under the <i>Superannuation Contributions Tax Imposition Act 1997</i> ?	Withdrawn without replacement.
SCD 98/3	Superannuation contributions: what is the surcharge threshold for the 1998-99 financial year under the <i>Superannuation Contributions Tax (Assessment and Collection) Act 1997</i> ?	Withdrawn without replacement.
SCD 98/4	Superannuation contributions: what are the indexable amounts for the 1998-99 financial year under the <i>Termination Payments Tax Imposition Act 1997</i> ?	Withdrawn without replacement.
SCD 98/5	Superannuation contributions: what is the surcharge threshold for the 1998-99 financial year under the <i>Termination Payments Tax (Assessment and Collection) Act 1997</i> ?	Withdrawn without replacement.
SCD 98/6	Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 1998-99 financial year under the <i>Superannuation Contributions Tax Imposition Act 1997</i> ?	Withdrawn without replacement.
SCD 99/1	Superannuation contributions: what is the surcharge threshold for the 1999-2000 financial year under the <i>Superannuation Contributions Tax (Assessment and Collection) Act 1997</i> ?	Withdrawn without replacement.
SCD 99/2	Superannuation contributions: what are the indexable amounts for the 1999-2000 financial year under the <i>Termination Payments Tax Imposition Act 1997</i> ?	Withdrawn without replacement.
SCD 99/3	Superannuation contributions: what is the surcharge threshold for the 1999-2000 financial year under the <i>Termination Payments Tax (Assessment and Collection) Act 1997</i> ?	Withdrawn without replacement.
SCD 99/4	Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 1999-2000 financial year under the <i>Superannuation Contributions Tax Imposition Act 1997</i> ?	Withdrawn without replacement.
SCD 2000/1	Superannuation contributions: what is the surcharge threshold for the 2000-2001 financial year under the <i>Superannuation Contributions Tax (Assessment and Collection) Act 1997</i> ?	Withdrawn without replacement.

NOTICE OF WITHDRAWALS		
Ruling Number	Subject	Brief Description
SCD 2000/2	Superannuation contributions: what are the indexable amounts for the 2000-2001 financial year under the <i>Termination Payments Tax Imposition Act 1997</i> ?	Withdrawn without replacement.
SCD 2000/3	Superannuation contributions: what is the surcharge threshold for the 2000-2001 financial year under the <i>Termination Payments Tax (Assessment and Collection) Act 1997</i> ?	Withdrawn without replacement.
SCD 2000/4	Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 2000-2001 financial year under the <i>Superannuation Contributions Tax Imposition Act 1997</i> ?	Withdrawn without replacement.
SCD 2001/1	Superannuation contributions: what is the surcharge threshold for the 2001-2002 financial year under the <i>Superannuation Contributions Tax (Assessment and Collection) Act 1997</i> ?	Withdrawn without replacement.
SCD 2001/2	Superannuation contributions: what are the indexable amounts for the 2001-2002 financial year under the <i>Termination Payments Tax Imposition Act 1997</i> ?	Withdrawn without replacement.
SCD 2001/3	Superannuation contributions: what is the surcharge threshold for the 2001-2002 financial year under the <i>Termination Payments Tax (Assessment and Collection) Act 1997</i> ?	Withdrawn without replacement.
SCD 2001/4	Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 2001-2002 financial year under the <i>Superannuation Contributions Tax Imposition Act 1997</i> ?	Withdrawn without replacement.
SCD 2002/1	Superannuation contributions: what is the surcharge threshold for the 2002-2003 financial year under the <i>Superannuation Contributions Tax (Assessment and Collection) Act 1997</i> ?	Withdrawn without replacement.
SCD 2002/2	Superannuation contributions: what are the indexable amounts for the 2002-2003 financial year under the <i>Termination Payments Tax Imposition Act 1997</i> ?	Withdrawn without replacement.

NOTICE OF WITHDRAWALS		
Ruling Number	Subject	Brief Description
SCD 2002/3	Superannuation contributions: what is the surcharge threshold for the 2002-2003 financial year under the <i>Termination Payments Tax (Assessment and Collection) Act 1997</i> ?	Withdrawn without replacement.
SCD 2002/4	Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 2002-2003 financial year under the <i>Superannuation Contributions Tax Imposition Act 1997</i> ?	Withdrawn without replacement.
SCD 2003/1	Superannuation contributions: what is the surcharge threshold for the 2003-2004 financial year under the <i>Superannuation Contributions Tax (Assessment and Collection) Act 1997</i> ?	Withdrawn without replacement.
SCD 2003/2	Superannuation contributions: what are the indexable amounts for the 2003-2004 financial year under the <i>Termination Payments Tax Imposition Act 1997</i> ?	Withdrawn without replacement.
SCD 2003/3	Superannuation contributions: what is the surcharge threshold for the 2003-2004 financial year under the <i>Termination Payments Tax (Assessment and Collection) Act 1997</i> ?	Withdrawn without replacement.
SCD 2003/4	Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 2003-2004 financial year under the <i>Superannuation Contributions Tax Imposition Act 1997</i> ?	Withdrawn without replacement.
SCD 2004/1	Superannuation contributions: what is the surcharge threshold for the 2004-2005 financial year under the <i>Superannuation Contributions Tax (Assessment and Collection) Act 1997</i> ?	Withdrawn without replacement.
SCD 2004/2	Superannuation contributions: what are the indexable amounts for the 2004-2005 financial year under the <i>Termination Payments Tax Imposition Act 1997</i> ?	Withdrawn without replacement.
SCD 2004/3	Superannuation contributions: what is the surcharge threshold for the 2004-2005 financial year under the <i>Termination Payments Tax (Assessment and Collection) Act 1997</i> ?	Withdrawn without replacement.

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