**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 |
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| Ruling Number | Subject | Brief Description |
| CR 2014/10 | Income tax: share consolidation and in specie distribution: Macquarie Group Limited | The Ruling sets out the Commissioner’s opinion for holders of ordinary shares in Macquarie Group Limited.The Ruling applies from 1 July 2013 to 30 June 2014. |
| CR 2014/11 | Income tax: demerger of Orora Limited by Amcor Limited | The Ruling sets out the Commissioner’s opinion for shareholders of Amcor Limited.The Ruling applies from 1 July 2013 to 30 June 2014. |
| CR 2014/12 | Income tax: demerger of Recall Holdings Limited by Brambles Limited | The Ruling sets out the Commissioner’s opinion for holders of ordinary shares in Brambles Limited.The Ruling applies from 1 July 2013 to 30 June 2014. |
| CR 2014/13 | Income tax: format of mobile phone invoice as evidence for donations to World Wide Fund for Nature via SMS. | The Ruling sets out the Commissioner’s opinion for mobile phone subscribers who: * are residents of Australia within the meaning of subsection 6(1) of the *Income Tax Assessment Act 1936*;
* 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 *Income Tax Assessment Act 1997*.

The Ruling applies from 1 February 2014 until 30 June 2019. |
| CR 2014/14 | Income tax: Macquarie Group Employee Retained Equity Plan: share consolidation and in specie distribution: Macquarie Group Limited | The Ruling sets out the Commissioner’s opinion for employees (including directors) of Macquarie Group Limited or its subsidiaries.The Ruling applies from 1 July 2013 to 30 June 2014. |

| NOTICE OF WITHDRAWALS |
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| Ruling Number | Subject | Brief Description |
| SCD 97/1 | Superannuation contributions: what is the surcharge threshold for the 1997‑98 financial year under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*? | Withdrawn without replacement. |
| SCD 97/2 | Superannuation contributions: what are the indexable amounts for the 1997‑98 financial year under the *Termination Payments Tax Imposition Act 1997*? | Withdrawn without replacement. |
| SCD 97/3 | Superannuation contributions: what is the surcharge threshold for the 1997‑98 financial year under the *Termination Payments Tax (Assessment and Collection) Act 1997*? | Withdrawn without replacement. |
| SCD 97/4 | Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 1997‑98 financial year under the *Superannuation Contributions Tax Imposition Act 1997*? | Withdrawn without replacement. |
| SCD 98/3 | Superannuation contributions: what is the surcharge threshold for the 1998‑99 financial year under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*? | Withdrawn without replacement. |
| SCD 98/4  | Superannuation contributions: what are the indexable amounts for the 1998‑99 financial year under the *Termination Payments Tax Imposition Act 1997*? | Withdrawn without replacement. |
| SCD 98/5 | Superannuation contributions: what is the surcharge threshold for the 1998‑99 financial year under the *Termination Payments Tax (Assessment and Collection) Act 1997*? | 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 *Superannuation Contributions Tax Imposition Act 1997*? | Withdrawn without replacement. |
| SCD 99/1 | Superannuation contributions: what is the surcharge threshold for the 1999‑2000 financial year under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*? | Withdrawn without replacement. |
| SCD 99/2 | Superannuation contributions: what are the indexable amounts for the 1999-2000 financial year under the *Termination Payments Tax Imposition Act 1997?* | Withdrawn without replacement. |
| SCD 99/3 | Superannuation contributions: what is the surcharge threshold for the 1999‑2000 financial year under the *Termination Payments Tax (Assessment and Collection) Act 1997*? | 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 *Superannuation Contributions Tax Imposition Act 1997*? | Withdrawn without replacement. |
| SCD 2000/1 | Superannuation contributions: what is the surcharge threshold for the 2000‑2001 financial year under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*? | Withdrawn without replacement. |
| SCD 2000/2 | Superannuation contributions: what are the indexable amounts for the 2000‑2001 financial year under the *Termination Payments Tax Imposition Act 1997*? | Withdrawn without replacement. |
| SCD 2000/3 | Superannuation contributions: what is the surcharge threshold for the 2000‑2001 financial year under the *Termination Payments Tax (Assessment and Collection) Act 1997*?  | 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 *Superannuation Contributions Tax Imposition Act 1997*? | Withdrawn without replacement. |
| SCD 2001/1 | Superannuation contributions: what is the surcharge threshold for the 2001‑2002 financial year under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*? | Withdrawn without replacement. |
| SCD 2001/2 | Superannuation contributions: what are the indexable amounts for the 2001‑2002 financial year under the *Termination Payments Tax Imposition Act 1997*? | Withdrawn without replacement. |
| SCD 2001/3 | Superannuation contributions: what is the surcharge threshold for the 2001‑2002 financial year under the *Termination Payments Tax (Assessment and Collection) Act 1997*? | 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 *Superannuation Contributions Tax Imposition Act 1997*? | Withdrawn without replacement. |
| SCD 2002/1 | Superannuation contributions: what is the surcharge threshold for the 2002‑2003 financial year under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*? | Withdrawn without replacement. |
| SCD 2002/2 | Superannuation contributions: what are the indexable amounts for the 2002‑2003 financial year under the *Termination Payments Tax Imposition Act 1997*? | Withdrawn without replacement. |
| SCD 2002/3 | Superannuation contributions: what is the surcharge threshold for the 2002‑2003 financial year under the *Termination Payments Tax (Assessment and Collection) Act 1997*? | 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 *Superannuation Contributions Tax Imposition Act 1997*? | Withdrawn without replacement. |
| SCD 2003/1 | Superannuation contributions: what is the surcharge threshold for the 2003‑2004 financial year under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*? | Withdrawn without replacement. |
| SCD 2003/2 | Superannuation contributions: what are the indexable amounts for the 2003‑2004 financial year under the *Termination Payments Tax Imposition Act 1997*? | Withdrawn without replacement. |
| SCD 2003/3 | Superannuation contributions: what is the surcharge threshold for the 2003‑2004 financial year under the *Termination Payments Tax (Assessment and Collection) Act 1997*?  | 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 *Superannuation Contributions Tax Imposition Act 1997*? | Withdrawn without replacement. |
| SCD 2004/1 | Superannuation contributions: what is the surcharge threshold for the 2004‑2005 financial year under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*? | Withdrawn without replacement. |
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| SCD 2004/3 | Superannuation contributions: what is the surcharge threshold for the 2004‑2005 financial year under the *Termination Payments Tax (Assessment and Collection) Act 1997*? | Withdrawn without replacement. |
| SCD 2004/4 | Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 2004‑2005 financial year under the *Superannuation Contributions Tax Imposition Act 1997*? | Withdrawn without replacement. |