**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 |
| TD 2014/19 | Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2014‑15 income year? | The Determination sets out the Commissioner’s position for reasonable travel and overtime meal allowance expenses for the 2014-15 income year.The Determination applies to the 2014‑15 income year only. |
| CR 2014/57 | Income tax: MYOB Group Pty Limited – Return of Capital | The Ruling sets out the Commissioner’s position on holders of ordinary shares in MYOB Group Pty Limited. |
| CR 2014/58 | Income tax: Unitywater early retirement scheme 2014 | The Ruling sets out the Commissioner’s position on all employees of Unitywater, who receive a payment under the Unitywater early retirement scheme 2014. |
| CR 2014/59 | Income tax: APN European Retail Property Group – cancellation of units | The Ruling sets out the Commissioner’s position on unit holders in APN European Retail Property Group which comprises stapled units in the APN European Retail Property Management Trust and APN European Retail Property Holding Trust. |
| CR 2014/60 | Income tax and fringe benefits tax: customers of Procon Telematics Pty Ltd who use the FleetLocate/Easy2log *Vehicle Logbook Report* for their log book records | The Ruling sets out the Commissioner’s position on customers of Procon Telematics Pty Ltd who use the FleetLocate/Easy2log system *Vehicle Logbook Report* for the purposes of section 10 of the *Fringe Benefits Tax Administration Act 1986* or subdivision 28-F of the *Income Tax Assessment Act 1997.* |

| NOTICE OF WITHDRAWALS |
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| Ruling Number | Subject | Brief Description |
| GSTA TPP 042 | Goods and services tax: is a payment to a lawyer by a client to reimburse the lawyer for a payment of a tax, fee or charge (tax) that is excluded from the GST by a determination of the Treasurer consideration for a taxable supply by the lawyer if the lawyer paid the tax in their own right? | Withdrawn with effect from 9 July 2014. |
| GSTA TPP 049 | Goods and services tax: is a trustee’s in-specie distribution to a beneficiary a taxable supply? | Withdrawn with effect from 9 July 2014. |
| GSTA TPP 075 | Goods and services tax: is an Australian insurance broker entitled to a Division 78 decreasing adjustment when it is acting as agent for a foreign insurance company? | Withdrawn with effect from 9 July 2014. |
| GSTA TPP 088 | Goods and services tax: if a partner pays for an acquisition as an expense out of the revenue of the partnership, is this an indicator that the partner is acting in his or her capacity as partner? | Withdrawn with effect from 9 July 2014. |
| GSTA TPP 089 | Goods and services tax: if the recipient of a supply cancels its GST registration before receiving a tax invoice for a creditable acquisition, is it entitled to an input tax credit for the acquisition? | Withdrawn with effect from 9 July 2014. |
| GSTA TPP 104 | Goods and services tax: when is the day of supply of a going concern that constitutes a property development enterprise? | Withdrawn with effect from 9 July 2014. |