



**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>.

<b>NOTICE OF RULINGS</b>		
<b>Ruling Number</b>	<b>Subject</b>	<b>Brief Description</b>
CR 2014/72	Income tax: tax treatment of transfer payment to employees of Sydney Trains	<p>The Ruling sets out the Commissioner's position for current employees of Sydney Trains who:</p> <ul style="list-style-type: none"> <li>• at the date that the business is transferred, work at the Bathurst Rail Fabrication Centre (BRFC), and</li> <li>• as a consequence of the transfer cease employment with Sydney Trains (and hence their work at BRFC), and</li> <li>• are offered an opportunity to take up employment with a new employer, and</li> <li>• receive a 'transfer payment' from Sydney Trains under the arrangement.</li> </ul> <p>The Ruling applies from 17 September 2014 to 31 December 2014.</p>
CR 2014/73	Fringe benefits tax: employer clients of Toyota Finance Australia Limited who provide car fringe benefits under novated lease arrangements incorporating the payment of insurance premiums	<p>The Ruling sets out the Commissioner's position for employer clients of Toyota Finance Australia Limited who provide car fringe benefits under novated lease arrangements incorporating the payment of insurance premiums.</p> <p>The Ruling applies from 1 April 2013.</p>
PR 2014/17	Income tax: tax consequences of investing in CDIs over interests in the SPDR <sup>®</sup> S&P 500 <sup>®</sup> ETF Trust	<p>The Ruling sets out the Commissioner's position for investors in CDIs over interests in the SPDR<sup>®</sup> S&amp;P 500<sup>®</sup> ETF Trust.</p> <p>The Ruling applies from 17 September 2014 to 30 June 2017.</p>

<b>NOTICE OF ADDENDUM</b>		
<b>Ruling Number</b>	<b>Subject</b>	<b>Brief Description</b>
PR 2013/16	Income tax: deductibility of interest in relation to investment in units in the Macquarie Flexi 100 Trust issued on or before 30 June 2016	<p>The Addendum amends Product Ruling PR 2013/16 to include a Supplementary Product Disclosure Statement.</p> <p>The Addendum applies on and from 18 September 2013.</p>