**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 2014/72 | Income tax: tax treatment of transfer payment to employees of Sydney Trains | The Ruling sets out the Commissioner’s position for current employees of Sydney Trains who:   * at the date that the business is transferred, work at the Bathurst Rail Fabrication Centre (BRFC), and * as a consequence of the transfer cease employment with Sydney Trains (and hence their work at BRFC), and * are offered an opportunity to take up employment with a new employer, and * receive a ‘transfer payment’ from Sydney Trains under the arrangement.   The Ruling applies from 17 September 2014 to 31 December 2014. |
| 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 | 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.  The Ruling applies from 1 April 2013. |
| PR 2014/17 | Income tax: tax consequences of investing in CDIs over interests in the SPDR® S&P 500® ETF Trust | The Ruling sets out the Commissioner’s position for investors in CDIs over interests in the SPDR® S&P 500® ETF Trust.  The Ruling applies from17 September 2014 to 30 June 2017. |

| NOTICE OF ADDENDUM | | |
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| Ruling Number | Subject | Brief Description |
| 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 | The Addendum amends Product Ruling PR 2013/16 to include a Supplementary Product Disclosure Statement.  The Addendum applies on and from 18 September 2013. |