



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 2015/24	Income tax: Calliden Group Limited Scheme of Arrangement and Special Dividend	The Ruling sets out the Commissioner's position for ordinary shareholders of Calliden Group Limited. The Ruling applies from 1 July 2014 to 30 June 2015.
CR 2015/25	Income tax: Calliden Group Limited Scheme of Arrangement - Special Dividend - Participants of the Calliden Group Limited Incentive Rights Plan	The Ruling sets out the Commissioner's position for all employees of Calliden or its wholly owned subsidiaries. The Ruling applies from 1 July 2014 to 30 June 2015.
PR 2015/3	Income tax: deductibility of interest in relation to investment in units in the Macquarie Flexi 100 Trust issued on or before 30 June 2018 – Flexi Professional	The Ruling sets out the Commissioner's position on investment in the Macquarie Flexi 100 Trust using a limited recourse loan made by Macquarie Specialist Investments Lending Limited and the grant of put options over the investment by the Loan Provider. The Ruling applies prospectively from 1 April 2015, the date it is published.

NOTICE OF ADDENDA

Ruling Number	Subject	Brief Description
MT 2008/1	Penalty relating to statements: meaning of reasonable care, recklessness and intentional disregard	<p>The Addendum amends Miscellaneous Taxation Ruling MT 2008/01 to take into account:</p> <ul style="list-style-type: none"> • the withdrawal of Law Administration Practice Statement PS LA 2006/2 and its replacement with Law Administration Practice Statements PS LA 2012/4 and 2012/5 • that the administrative penalty contained in Division 284 of Schedule 1 to the <i>Taxation Administration Act 1953</i> applies in relation to Petroleum Resource Rent Tax matters, and • the repeal of the Minerals Resource Rent Tax (MRRT). <p>The Addendum applies on and from 1 October 2014.</p>
MT 2008/2	Shortfall penalties: administrative penalty for taking a position that is not reasonably arguable	<p>The Addendum amends Miscellaneous Taxation Ruling MT 2008/02 to take into account:</p> <ul style="list-style-type: none"> • the withdrawal of Law Administration Practice Statement PS LA 2006/2 and its replacement with Law Administration Practice Statements PS LA 2012/4 and 2012/5, and • the repeal of the Minerals Resource Rent Tax (MRRT). <p>The Addendum applies on and from 1 October 2014.</p>

MT 2011/1	Miscellaneous taxes: application of penalties and interest charges to the Commonwealth, States, Northern Territory and Australian Capital Territory	<p>The Addendum amends Miscellaneous Taxation Ruling MT 2011/1 to take into account:</p> <ul style="list-style-type: none"> • the withdrawal of Law Administration Practice Statement PS LA 2006/2 and its replacement with Law Administration Practice Statements PS LA 2012/4 and 2012/5 • that the administrative penalty contained in Division 284 of Schedule 1 to the <i>Taxation Administration Act 1953</i> applies in relation to Petroleum Resource Rent Tax matters, and • the repeal of the Minerals Resource Rent Tax (MRRT). <p>The Addendum applies on and from 1 October 2014.</p>
MT 2012/3	Administrative penalties: voluntary disclosures	<p>The Addendum amends Miscellaneous Taxation Ruling MT 2012/3 to take into account:</p> <ul style="list-style-type: none"> • the withdrawal of Law Administration Practice Statement PS LA 2006/2 and its replacement with Law Administration Practice Statements PS LA 2012/4 and 2012/5. • the repeal of the Minerals Resource Rent Tax (MRRT). <p>The Addendum applies on and from 1 October 2014.</p>