**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 | The Addendum amends Miscellaneous Taxation Ruling MT 2008/01 to take into account:* 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 *Taxation Administration Act 1953* applies in relation to Petroleum Resource Rent Tax matters, and
* the repeal of the Minerals Resource Rent Tax (MRRT).

 The Addendum applies on and from 1 October 2014. |
| MT 2008/2 | Shortfall penalties: administrative penalty for taking a position that is not reasonably arguable | The Addendum amends Miscellaneous Taxation Ruling MT 2008/02 to take into account:* 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).

The Addendum applies on and from 1 October 2014. |
| MT 2011/1 | Miscellaneous taxes: application of penalties and interest charges to the Commonwealth, States, Northern Territory and Australian Capital Territory | The Addendum amends Miscellaneous Taxation Ruling MT 2011/1 to take into account:* 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 *Taxation Administration Act 1953* applies in relation to Petroleum Resource Rent Tax matters, and
* the repeal of the Minerals Resource Rent Tax (MRRT).

The Addendum applies on and from 1 October 2014. |
| MT 2012/3 | Administrative penalties: voluntary disclosures | The Addendum amends Miscellaneous Taxation Ruling MT 2012/3 to take into account:* 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).

The Addendum applies on and from 1 October 2014. |