



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 2016/62	Income tax: 'The Utilities Management Early Retirement Scheme 2016'	The Ruling sets out the Commissioner's position for employees of Utilities Management Pty Ltd who receive a payment under the scheme described in the Ruling. The Ruling applies from 14 September 2016 to 16 December 2016.
CR 2016/63	Income tax: return of capital: Intrepid Mines Limited	The Ruling sets out the Commissioner's position for holders of ordinary shares in Intrepid Mines Limited. The Ruling applies from 1 July 2016 to 30 June 2017.
CR 2016/64	Goods and services tax: liquidation - Great Southern Plantation and Gunns Plantations Limited Woodlot Schemes	The Ruling sets out the Commissioner's position on entities who participated in Great Southern Plantation and Gunns Plantations Limited Woodlot Schemes. The Ruling applies from 1 July 2013
FTD 2016/1	Fuel tax: fuel tax credits – fuel used for idling and cabin air conditioning of a vehicle on a public road	The Determination sets out the Commissioner's position on the fuel used for idling and cabin air conditioning of a vehicle on a public road. The Determination applies from 1 July 2006.

NOTICE OF ADDENDA		
Ruling Number	Subject	Brief Description
FTR 2008/1	Fuel tax: vehicle's travel on a public road that is incidental to the vehicle's main use and the road user charge	The Addendum amends Fuel Tax Ruling FTR 2008/1 to clarify the meaning of 'public roads'. The Addendum applies on and from 1 July 2006.
TR 2001/13	Income tax: Interpreting Australia's Double Tax Agreements	The Addendum amends TR 2001/13 to make changes consequential to the withdrawal of Taxation Ruling TR 2001/12 (capital gains in pre-CGT tax treaties). The Addendum applies on and from 13 October 2010.

CR 2014/74	Fringe benefits tax: employer clients of Emerchants Payment Solutions Limited (Emerchants) who are subject to the provisions of either section 57A or section 65J of the <i>Fringe Benefits Tax Assessment Act 1986</i> and make use of the Emerchants' Meals and Entertainment Card facility	The Addendum amends Class Ruling CR 2014/74 to take account of the application of the <i>Tax and Superannuation Laws Amendment (2015 Measures No 5) Act 2015</i> to the concessional treatment of meal entertainment and entertainment facility leasing expense benefits provided under a salary packaging arrangement from 1 April 2016. The Addendum applies from 1 April 2016.
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