**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 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 Commissioners 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 |
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| 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 *Fringe Benefits Tax Assessment Act 1986* 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 *Tax and Superannuation Laws Amendment (2015 Measures No 5) Act 2015* 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. |