



COMMISSIONER OF TAXATION

The Commissioner of Taxation, Chris Jordan, gives notice of the following Rulings, copies of which can be obtained from <http://ato.gov.au/law>.

NOTICE OF RULINGS		
Ruling Number	Subject	Brief Description
CR 2017/68	Income tax: 'Colanda Department of Health and Human Services Early Retirement Scheme 2017'	<p>The Ruling sets out the Commissioner's position on employees of the Colanda Department of Health and Human Services Early Retirement Scheme 2017'.</p> <p>The Ruling applies from 4 October 2017 to 30 June 2019 and continues to apply after 30 June 2019 to all entities within the specified class who entered into the specified scheme during the term of the Ruling.</p>
CR 2017/70	Income tax: Australia and New Zealand Banking Group Limited – ANZ Capital Notes 5	<p>The Ruling sets out the Commissioner's position on investors who are allotted non-cumulative, convertible, transferable, redeemable, subordinated, perpetual, unsecured notes issued by Australia and New Zealand Banking Group Limited called ANZ Capital Notes 5.</p> <p>The Ruling applies from 1 July 2017 to 30 June 2027 and continues to apply after 30 June 2027 to all entities within the specified class who entered into the specified scheme during the term of the Ruling.</p>

NOTICE OF ADDENDA		
Ruling Number	Subject	Brief Description
GSTR 2001/2	Goods and services tax: foreign exchange conversions	<p>The Addendum amends Goods and Services Tax Ruling GSTR 2001/2 to reflect the additional conversion day options available under <i>Goods and Services Tax: Foreign Currency Conversion Determination (No. 1) 2017</i>.</p> <p>The Addendum applies on and from 4 October 2017.</p>