



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

<b>NOTICE OF RULINGS</b>		
<b>Ruling number</b>	<b>Subject</b>	<b>Brief description</b>
CR 2020/1	ERM Power Limited – Scheme of Arrangement and payment of Ordinary Dividend and Special Dividend	The Ruling sets out the tax consequences of the ordinary and special dividends paid by ERM Power Limited on 9 October 2019 and 25 November 2019 respectively and the scheme of arrangement implemented by ERM Power Limited on 29 November 2019. The Ruling applies from 1 July 2019 to 30 June 2020.
CR 2020/2	Qantas Airways Limited – off-market share buy-back	The Ruling sets out the income tax consequences of the off-market buy-back of ordinary shares of Qantas Airways Limited on 4 November 2019. The Ruling applies from 1 July 2019 to 30 June 2020.
CR 2020/3	Bellamy's Australia Limited – Scheme of Arrangement and Special Dividend	The Ruling sets out the tax consequences of the scheme of arrangement announced by Bellamy's Australia Limited on 16 September 2019 and the special dividend paid on 23 December 2019. The Ruling applies from 1 July 2019 to 30 June 2020.
CR 2020/4	IFM Australian infrastructure wholesale funds – capital reallocation	The Ruling sets out the tax consequences of a capital reallocation by IFM Fiduciary Pty Ltd. The Ruling applies from 1 July 2019 to 30 June 2020.
CR 2020/5	Australian Football League Players Association – education and training grants	The Ruling sets out income and fringe benefits tax consequences for current and former AFLPA members who receive amounts under the Education and Training Grants Program. The Ruling applies from 1 November 2016 to 31 October 2022.
CR 2020/6	Westgold Resources Limited – demerger of Castile Resources Pty Ltd	The Ruling sets out the income tax consequences of the demerger of Castile Resources Pty Ltd by Westgold Resources Limited on 3 December 2019. The Ruling applies from 1 July 2019 to 30 June 2020.
TD 2020/1	Income tax: value of goods taken from stock for private use for the 2019–20 income year	The Determination provides amounts the Commissioner will accept as estimates of the value of goods taken from trading stock for private use for the 2019–20 year.