

**Notice of Rulings and Withdrawal of Ruling 28 February 2024**

The Commissioner of Taxation, Chris Jordan, gives notice by notifiable instrument under subsection 358-5(4) of Schedule 1 to the *Taxation Administration Act 1953* of the following public rulings, and under subsection 358-20(1) of Schedule 1 to the *Taxation Administration Act 1953* of the withdrawal of the following public ruling, copies of which can be obtained from [ato.gov.au/law](http://ato.gov.au/law)

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| NOTICE OF DETERMINATION | | |
| Ruling number | Subject | Brief description |
| GSTD 2024/1 | Goods and services tax: supplies of combination food | This Determination provides the Commissioner’s view on the meaning of ‘food that is a combination of one or more foods’ for the purposes of paragraph 38-3(1)(c) of *A New Tax System (Goods and Services Tax) Act 1999* following the Administrative Appeals Tribunal decision in *Chobani Pty Ltd and Commissioner of Taxation* [2023] AATA 1664.  The Determination applies both before and after its date of issue. |

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| NOTICE OF RULING | | |
| Ruling number | Subject | Brief description |
| CR 2024/13 | Parks Victoria – Early Retirement Scheme 2024 | This Ruling sets out the income tax consequences for employees who receive a payment under an early retirement scheme implemented by Parks Victoria.  This Ruling applies from 29 February 2024 to 30 June 2024. |

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| NOTICE OF ADDENDUM | | |
| Ruling number | Subject | Brief description |
| GST II FL1 | Detailed Food List | This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends the Detailed Food List to align relevant entries with GSTD 2024/1, add new food and beverage product lines, merge similar entries and update a number of entries to better explain why they are GST-free.  The Addendum applies both before and after date of issue. |

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| NOTICE OF WITHDRAWAL | | |
| Ruling number | Subject | Brief description |
| TR 95/2 | Income tax: Overseas Aid Gift Deduction Scheme | TR 95/2 is withdrawn with effect from 29 February 2024. |