



## Notice of Rulings 20 March 2024

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

NOTICE OF RULINGS		
Ruling number	Subject	Brief description
CR 2024/17	Invex Therapeutics Ltd – return of capital	<p>This Ruling sets out the income tax consequences for shareholders of Invex Therapeutics Ltd who received the return of share capital on 18 December 2023.</p> <p>This Ruling applies from 1 July 2023 to 30 June 2024.</p>
CR 2024/18	Newcrest Mining Limited – scrip for scrip roll-over, final ordinary dividend and special dividend	<p>This Ruling sets out the income tax consequences for the holders of ordinary shares in Newcrest Mining Limited in relation to the:</p> <ul style="list-style-type: none"><li>• payment of the final ordinary dividend by Newcrest on 18 September 2023</li><li>• payment of the special dividend by Newcrest on 27 October 2023, and</li><li>• acquisition of the ordinary shares in Newcrest by Newmont Overseas Holdings Pty Ltd which was implemented on 6 November 2023.</li></ul> <p>This Ruling applies from 1 July 2023 to 30 June 2024.</p>
CR 2024/19	Symbio Holdings Limited – employee share scheme – shares disposed of under scheme of arrangement	<p>This Ruling sets out the income tax consequences for employees of Symbio Holdings Limited who participated in the Symbio Holdings Limited Employee Share Plan to acquire ordinary shares in Symbio which were subsequently disposed of on 28 February 2024 pursuant to a scheme of arrangement.</p> <p>This Ruling applies from 1 July 2021 to 30 June 2024.</p>

NOTICE OF ADDENDA		
Ruling number	Subject	Brief description
CR 2019/27	Income tax: Community Housing Canberra Limited – deductibility of donations under a Payment Direction Deed	<p>This Addendum amends Class Ruling CR 2019/27 to update the date of effect of the Ruling.</p> <p>This Addendum applies from 1 April 2019.</p>