

**Notice of Rulings 24 July 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)

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| NOTICE OF RULING | | |
| Ruling number | Subject | Brief description |
| TD 2024/6 | Income tax: trustee risk reserves –deductibility of payments made by a superannuation fund to its trustee | This Determination sets out the Commissioner’s views on the deductibility for the fund, under section 8-1 of the *Income Tax Assessment Act 1997*, of payments that are made by the trustee of the fund (in its capacity as trustee) to the trustee in its own capacity as outlined in this Determination.  This Determination applies both before and after its date of issue. |

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| NOTICE OF ADDENDUM | | |
| Ruling number | Subject | Brief description |
| PR 2021/11 | Tax consequences for Australian policyholders of a Quilter executive investment bond | This Addendum amends Product Ruling PR 2021/11 to reflect the issuer’s change of name and to update the list of scheme documents.  This Addendum applies both before and after its date of issue. |