



## Notice of Rulings 15 January 2025

The Acting Commissioner of Taxation, Jeremy Hirschhorn, 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 RULING		
Ruling number	Subject	Brief description
CR 2025/1	AFL Players' Association Limited – employment termination payment	This Ruling sets out the income tax consequences for termination of employment payment for Australian Football League Player's Association Limited members. This Ruling applies to members specified in the Ruling from 1 November 2024 to 31 December 2027.
CR 2025/2	DBG Global Enterprises Pty Ltd – customer equity scheme	This Ruling sets out the income tax consequences for participants in the customer equity scheme described in the Ruling and offered by DBG Global Enterprises Pty Ltd. This Ruling applies from 1 July 2025 to 30 June 2030.

NOTICE OF ERRATUM		
Ruling number	Subject	Brief description
GSTD 2024/2	Goods and services tax: is the supply of a burial right in respect of a public cemetery subject to GST?	This Erratum amends GSTD 2024/2 to correct the document type. This Erratum applies from 15 December 2024.