

**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

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| 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. |

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| 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. |