

**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. |