



Notice of Rulings 5 February 2025

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

NOTICE OF RULINGS		
Ruling number	Subject	Brief description
CR 2025/6	Fleetsu Pty Ltd – Fleetsu Vehicle Logbook System for car log book and odometer records	<p>This Ruling sets out the fringe benefits tax consequences for employer clients of Fleetsu Pty Ltd who use Fleetsu Pty Ltd's vehicle logbook system for car log book records and odometer records</p> <p>This Ruling applies to employers specified in the Ruling from 1 April 2021 to 31 March 2028.</p>
CR 2025/7	QANTM Intellectual Property Limited – scheme of arrangement and special dividend	<p>This Ruling sets out the income tax consequences for the special dividend paid by QANTM Intellectual Property Limited on 16 August 2024 and the scheme of arrangement whereby Fox BidCo Pty Ltd acquired all the ordinary shares in QANTM Intellectual Property Limited on 19 August 2024.</p> <p>This Ruling applies to shareholders specified in the Ruling from 1 July 2024 to 30 June 2025.</p>

NOTICE OF ERRATA		
Ruling number	Subject	Brief description
CR 2025/3	Australian Cricketers' Association - employment termination payment	<p>This Erratum corrects CR 2025/3 to address minor typographical errors.</p> <p>This Erratum applies from 29 January 2025</p>
CR 2025/4	Boral Limited – compulsory acquisition - exchange of shares for shares in SGH Limited	<p>This Erratum corrects CR 2025/4 to address a minor typographical error.</p> <p>This Erratum applies from 29 January 2025.</p>