



Notice of Rulings 19 March 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 ADDENDA		
Ruling number	Subject	Brief description
GSTR 2006/6	Goods and services tax: improvements on the land for the purposes of Subdivision 38-N and Division 75	<p>This Addendum amends Goods and Services Tax Ruling GSTR 2006/6 to reflect the Full Federal Court's decision in <i>Commissioner of Taxation v Landcom</i> [2022] FCAFC 204. The Full Federal Court held that the margin scheme provisions in the <i>A New Tax System (Goods and Services Tax) Act 1999</i> apply separately to each freehold interest in land, even if several freehold interests are supplied as a single parcel of land.</p> <p>This Addendum applies both before and after its date of issue.</p>
CR 2024/58	QV Equities Limited - scheme of arrangement	<p>This Addendum amends Class Ruling CR 2024/58 to correct the 5-day volume-weighted average price of a QVE share and to edit for accessibility requirements.</p> <p>This Addendum applies from 1 July 2024 to 30 June 2025.</p>