**COMMISSIONER OF TAXATION**

The Commissioner of Taxation, Chris Jordan, gives notice of the following Rulings, copies of which can be obtained from Branches of the Australian Taxation Office or at <http://law.ato.gov.au>.

| NOTICE OF RULINGS |
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| Ruling Number | Subject | Brief Description |
| CR 2015/20 | Income tax: off market share buy‑back – Intrepid Mines Limited | The Class Ruling sets out the Commissioner’s position for ordinary shareholders (other than a corporate limited partnership or venture capital limited partnership) of Intrepid Mines Limited.The Ruling applies from 1 July 2014 to 30 June 2015. |
| CR 2015/21 | Income tax: bonus share plan: Whitefield Limited | The Class Ruling sets out the Commissioner’s position for participating shareholders who hold fully paid ordinary shares in Whitefield Limited.The Ruling applies from 1 July 2014 to 30 June 2019. |