



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		
Ruling Number	Subject	Brief Description
TD 2016/13	Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2016-17 income year?	The Determination sets out the Commissioner's position on the reasonable amounts for travel and overtime meal allowance expenses for 2016-17. The Determination applies to the 2016-17 income year only.
CR 2016/48	Income tax: National Australia Bank Limited – issue of NAB Capital Notes 2	The Ruling sets out the Commissioner's position on investors who are issued NAB Capital Notes 2 by National Australia Bank Limited. The Ruling applies from 1 July 2015 to 30 June 2025.
CR 2016/49	Income tax: demerger of Graphex Mining Limited by Indiana Resources Limited	The Ruling sets out the Commissioner's position for holders of ordinary shares in Indiana Resources Limited. The Ruling applies from 1 July 2015 to 30 June 2016.
LCG 2016/5	Foreign resident capital gains withholding regime: the Commissioner's variation power	The Guideline considers the Commissioner's discretion to vary the amount to be withheld under the foreign resident capital gains withholding regime where an application for a variation has been received.
LCG 2016/6	Foreign resident capital gains withholding regime: amount payable to the Commissioner	The Guideline explains how to work out the amount to be paid to the Commissioner under the foreign resident capital gains withholding regime in Subdivision 14-D of Schedule 1 to the <i>Taxation Administration Act 1953</i> .
LCG 2016/7	Foreign resident capital gains withholding regime: options	The Guideline explains how to work out the amount to be paid to the Commissioner under the foreign resident capital gains withholding regime in Subdivision 14-D of Schedule 1 to the <i>Taxation Administration Act 1953</i> .

NOTICE OF ADDENDUM		
Ruling Number	Subject	Brief Description
CR 2016/26	Income tax: the 'Ergon Energy Early Retirement Scheme 2016'	The Addendum amends Class Ruling CR 2016/26 to reflect an extension to the termination date for employees who are eligible to receive an incentive payment of \$15,000. The Addendum applies on and from 11 May 2016.

NOTICE OF WITHDRAWALS		
Ruling Number	Subject	Brief Description
TD 2011/11	Income tax: value of goods taken from stock for private use for the 2010-11 income year	Withdrawn with effect from 6 July 2016.
TD 2011/13	Income tax: capital gains: what is the improvement threshold for the 2011-12 income year under section 108-85 of the <i>Income Tax Assessment Act 1997</i> ?	Withdrawn with effect from 6 July 2016.
TD 2011/17	Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2011-12 income year?	Withdrawn with effect from 6 July 2016.
TD 2011/18	Income tax: what is the car limit for the 2011-12 financial year?	Withdrawn with effect from 6 July 2016.
TD 2011/20	Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2011 for the purposes of Division 7A of Part III of the <i>Income Tax Assessment Act 1936</i> and how is it used?	Withdrawn with effect from 6 July 2016.
TD 2012/20	Income tax: value of goods taken from stock for private use for the 2011-12 income year	Withdrawn with effect from 6 July 2016.