**COMMISSIONER OF TAXATION**

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

| NOTICE OF RULINGS |
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| Ruling Number | Subject | Brief Description |
| CR 2018/33 | Income tax: LifeHealthcare Group Limited – Scheme of Arrangement and payment of Interim Dividend and Special Dividend | The Ruling sets out the Commissioner’s position for shareholders of the LifeHealthcare Group Limited Scheme.The Ruling applies from 1 July 2017 to 30 June 2018. |
| TD 2018/14 | Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2018 for the purposes of Division 7A of Part III of the *Income Tax Assessment Act 1936* and how is it used? | The Determination sets out the Commissioner’s position on the 2018-19 benchmark interest rate.The Determination applies to the income year commencing on 1 July 2018. |

| NOTICE OF ADDENDUM |
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| Ruling Number | Subject | Brief Description |
| CR 2018/31 | Income tax: sale of Westfield Group stapled securities to Unibail-Rodamco SE – capital gains consequences | The Addendum amends Class Ruling CR 2018/31 to provide Eligible Westfield Group stapled security holders with a link to a calculator on the ATO website that can help them to apply the Class Ruling. It also corrects paragraphs 26, 53 and 62 to update two numbers representing part of the capital proceeds received by Eligible Westfield Group stapled security holders.The Addendum applies on and from 1 July 2017. |

| NOTICE OF WITHDRAWAL |
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| Ruling Number | Subject | Brief Description |
| CR 2013/15 | Income tax: Leighton Holdings Limited Equity Incentive Plan | Withdrawn with effect from 25 July 2018. |