**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 |
| LCR 2018/9 | Housing affordability measures: contributing the proceeds of downsizing to superannuation | The Ruling sets out the Commissioner’s position on the Housing affordability measures when contributing the proceeds from downsizing their homes and contributing these proceeds into superannuation.The Ruling applies on or after 1 July 2018. |
| CR 2018/43 | Income tax: Sydney Water Corporation Networks Business Unit Retirement Scheme 2018/2019 | The Ruling sets out the Commissioner’s position on employees of Sydney Water Corporation who received a payment under the Sydney Water Corporation Networks Business Unit Retirement Scheme 2018/2019.The Ruling applies from 7 November 2018 to 30 November 2019 and continues to apply after 30 November 2019 to all entities within the specified class who entered into the specified scheme during the term of the Ruling. |

| NOTICE OF ADDENDUM |
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| Ruling Number | Subject | Brief Description |
| CR 2018/35 | Income tax: CSL Limited Non‑Executive Director Rights Plan | The Addendum applies on and from 15 August 2018. |