



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		
Ruling Number	Subject	Brief description
CR 2019/18	Income tax: deductibility of donations to Evolve Housing Limited under a Payment Direction Deed.	This Ruling applies to landlords who participate in the Affordable Housing Initiative and who make a donation amount to Evolve Housing Limited pursuant to a Payment Direction Deed. The Ruling applies from 30 June 2018.

NOTICE OF ADDENDUM		
Ruling Number	Subject	Brief description
GSTD 2012/7	Goods and services tax: when are supplies of interconnection services made by an Australian resident telecommunication supplier GST-free under item 2 in the table in subsection 38-190(1) of the <i>A New Tax System (Goods and Services Tax) Act 1999</i> ?	The Addendum amends Goods and Services Tax Determination GSTD 2012/7 to reflect amendments made to subsection 38-190(3) of the <i>A New Tax System (Goods and Services Tax) Act 1999</i> by the <i>Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016</i> . The Addendum applies on and from 1 October 2016.

NOTICE OF WITHDRAWALS		
Ruling Number	Subject	Brief Description
TD 1966/33	Income tax: what is the standard indexation rate determined by the Commissioner that applies to a financial year for the purposes of calculating the Reasonable Benefits Limits (RBLs) stated in the Subdivision A of the Division 14 of Part III of the <i>Income Tax Assessment Act 1936</i> ?	TD 1966/33 is withdrawn with effect from 6 March 2019.
TD 1999/36	Income tax: should salary continuance benefits, paid to a member of a superannuation fund as a result of having a temporary disability, be reported for Reasonable Benefit Limits (RBL) purposes?	TD 1999/36 is withdrawn with effect from 6 March 2019.
TD 2000/28	Income tax: what is the method for valuing fixed term pensions other than purchased pensions for the purposes of the reasonable benefit limits (RBLs)?	TD 2000/28 is withdrawn with effect from 6 March 2019.

TD 2000/29	Income tax: what is the method of calculating the capital value of purchased pensions not payable for life for the purposes of the reasonable benefit limits (RBLs)?	TD 2000/29 is withdrawn with effect from 6 March 2019.
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