



Notice of Rulings 14 April 2021

The Commissioner of Taxation, Chris Jordan, gives notice by notifiable instrument under subsection 358-5(4) of Schedule 1 to the *Taxation Administration Act 1953* of the following public rulings, copies of which can be obtained from ato.gov.au/law

NOTICE OF RULING		
Ruling number	Subject	Brief description
CR 2021/27	Macquarie Group Limited – Macquarie Group Capital Notes 5	This Ruling sets out the way in which tax provisions apply to entities that have acquired Macquarie Group Capital Notes 5. This Ruling applies from 1 July 2020 to 30 June 2031.

NOTICE OF ERRATUM		
Ruling number	Subject	Brief description
GSTR 2015/2	Goods and services tax: development lease arrangements with government agencies	This Erratum amends Addendum GSTR 2015/2A1 to correct the date of effect. This Erratum applies from 1 April 2021.