



## Notice of Rulings 14 July 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](http://ato.gov.au/law)

NOTICE OF RULINGS		
Ruling number	Subject	Brief description
CR 2021/44	Museums Victoria – early retirement scheme 2021	This Ruling sets out the tax consequences of an early retirement scheme implemented by Museums Board of Victoria. This Ruling applies from 15 July 2021 to 29 October 2021.
PR 2021/7	Income tax: tax consequences for a Solar Gardener in a gardener-funded Enova Solar Garden Project	This Ruling sets out the tax consequences for customers of Enova Energy Pty Ltd participating in the gardener-funded Enova Solar Garden Project. This Ruling applies from 14 July 2021 to 30 June 2024.
PR 2021/8	Income tax: tax consequences for a Solar Gardener in a philanthropic-funded Enova Solar Garden Project	This Ruling sets out the tax consequences for customers of Enova Energy Pty Ltd participating in the philanthropic-funded Enova Solar Garden Project. This Ruling applies from 14 July 2021 to 30 June 2024.

NOTICE OF ADDENDUM		
Ruling number	Subject	Brief description
TD 93/142	Income tax: in calculating the residual value of a leased item, may a lower residual value than those outlined in IT 28 be adopted in light of the more generous depreciation rates?	This Ruling has been amended to clarify the operation of the tables, which are used to calculate the minimum residual value of a leased asset, such as a car. This Addendum applies from 14 July 2021.

NOTICE OF WITHDRAWAL		
Ruling number	Subject	Brief description
TD 2015/15	Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2015 for the purposes of Division 7A of Part III of the <i>Income Tax Assessment Act 1936</i> and how is it used?	This Ruling is withdrawn effective from 15 July 2021.