

**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/)

| NOTICE OF RULINGS | | |
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| 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 | | |
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| 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 | | |
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| 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 *Income Tax Assessment Act 1936* and how is it used? | This Ruling is withdrawn effective from 15 July 2021. |