



## Notice of Rulings 15 September 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)

<b>NOTICE OF RULINGS</b>		
<b>Ruling number</b>	<b>Subject</b>	<b>Brief description</b>
CR 2021/60	Macquarie Bank Limited – Macquarie Bank Capital Notes 3	This Ruling sets out the way in which tax provisions apply to entities that have acquired Macquarie Bank Capital Notes 3. This Ruling applies from 1 July 2021 to 30 June 2032.
CR 2021/61	Metcash Limited – off-market share buy-back	This Ruling sets out the income tax consequences for shareholders of Metcash Limited who participated in the off-market share buy-back announced on 28 June 2021. This Ruling applies from 1 July 2021 to 30 June 2022.