



Notice of Rulings 11 May 2022

The Acting Commissioner of Taxation, Jeremy Hirschhorn, 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 2022/42	Australian Government Bond holders – exchange of bonds for CHESS Depository Interests	This Ruling sets out the income tax consequences for entities that elect to exchange an existing direct or beneficial holding of a Treasury Bond or a Treasury Indexed Bond for a CHESS Depository Interest in that bond. This Ruling applies to the income years ended 30 June 2023 to 30 June 2027.

NOTICE OF ADDENDA		
Ruling number	Subject	Brief description
CR 2022/24	Aventus Group – exchange of shares in Aventus Holdings Limited for shares in Home Consortium Limited – scrip for scrip roll-over	This Ruling has been amended to update the implementation date. This Addendum applies from 23 March 2022.
CR 2022/25	Aventus Group – exchange of units in Aventus Retail Property Fund for units in Homeco Daily Needs Real Estate Investment Trust – scrip for scrip roll-over	This Ruling has been amended to update the implementation date. This Addendum applies from 23 March 2022.