

**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](http://ato.gov.au/law)

| NOTICE OF RULING |
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| 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 |
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| 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. |