



Australian Government
Australian Taxation Office

Notice of Ruling 2 November 2022

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 ruling, a copy of which can be obtained from ato.gov.au/law

NOTICE OF RULING		
Ruling number	Subject	Brief description
CR 2022/98	Single Cell Mobile Consulting Pty Ltd – Portt Options Plan – reducing the minimum holding period	This Ruling sets out the income tax consequences for employees of Single Cell Mobile Consulting Pty Ltd who were granted options under the Portt Options Plan. This Ruling applies from 1 July 2019 to 30 June 2022.