

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

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| 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. |