



Notice of Rulings 14 February 2024

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

| NOTICE OF RULINGS | | |
|-------------------|--|---|
| Ruling number | Subject | Brief description |
| CR 2024/7 | Tamboran Resources Limited – scrip for scrip roll-over | <p>This Ruling sets out the income tax consequences for the former shareholders of Tamboran Resources Limited who disposed of those shares to Tamboran Resources Corporation and received Tamboran US HoldCo Chess Depositary Interests as consideration on 13 December 2023.</p> <p>The Ruling applies from 1 July 2023 to 30 June 2024.</p> |
| CR 2024/8 | Danakali Ltd – return of capital and special dividend | <p>This Ruling sets out the income tax consequences for shareholders of Danakali Ltd who received the unfranked special dividend and the return of capital payment on 8 January 2024.</p> <p>The Ruling applies from 1 July 2023 to 30 June 2024.</p> |

| NOTICE OF ADDENDUM | | |
|--------------------|---|--|
| Ruling number | Subject | Brief description |
| GSTR 2002/5 | Goods and services tax: when is a 'supply of a going concern' GST-free? | <p>This Addendum amends Goods and Services Tax Ruling GSTR 2002/5 to update a legislative reference and correct typographical errors.</p> <p>Items 1 and 2 of this Addendum apply from 1 April 2019. Items 3, 4 and 5 of this Addendum apply from 16 October 2002.</p> |