

**Notice of Rulings 13 March 2024**

The Commissioner of Taxation, Rob Heferen, gives notice by notifiable instrument under subsection 358-5(4) of Schedule 1 to the *Taxation Administration Act 1953* of the following public ruling, copies of which can be obtained from [ato.gov.au/law](http://ato.gov.au/law)

|  |
| --- |
| NOTICE OF RULING |
| Ruling number | Subject | Brief description |
| PR 2024/2 | Lannock Strata Finance 2 Pty Ltd – Lot Owner Upfront Payment Agreement | This Ruling sets out the income tax consequences for specified entities that participate as a Particpating Lot Owner in the Lot Owner Upfront Payment Agreement offered by Lannock Strata Finance 2 Pty Ltd.This Ruling applies to entities specified in the Ruling from 13 March 2024 to 30 June 2026. |