



Notice of Rulings 8 May 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 rulings, copies of which can be obtained from [ato.gov.au/law](https://www.ato.gov.au/law)

NOTICE OF RULINGS		
Ruling number	Subject	Brief description
CR 2024/28	Link Wentworth Housing Limited – deductibility of donations under a payment direction deed	<p>This Ruling sets out the income tax consequences of a landlord paying donation amounts to Link Wentworth Housing Limited by way of an executed payment direction deed.</p> <p>This Ruling applies to landlords specified in the Ruling from 1 July 2022.</p>
CR 2024/29	Queensland Health – Nursing and Midwifery Regional, Rural and Remote Student Placement Allowance	<p>This Ruling sets out the income tax consequences of the Nursing and Midwifery Regional, Rural and Remote Student Placement Allowance received by eligible students under the Queensland Health student clinical placements program.</p> <p>This Ruling applies to students who undertake a placement from 1 January 2024 to 31 December 2027.</p>
PR 2024/4	Nutrien Ag Solutions Limited – PrePay Plus Agreement	<p>This Ruling sets out the income tax consequences for entities that participate as a customer in the PrePay Plus Agreement offered by Nutrien Ag Solutions Limited.</p> <p>This Ruling applies to customers specified in the Ruling from 1 July 2024 to 30 June 2027.</p>