



Notice of Rulings 29 January 2025

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

NOTICE OF RULINGS		
Ruling number	Subject	Brief description
CR 2025/3	Australian Cricketers' Association - employment termination payment	<p>This Ruling sets out the income tax consequences for players of the Australian Cricketers' Association who receive payments from their Australian Cricketers' Retirement Account.</p> <p>This Ruling applies to members specified in the Ruling from 1 November 2024 to 31 December 2027.</p>
CR 2025/4	Boral Limited – compulsory acquisition - exchange of shares for shares in SGH Limited	<p>This Ruling sets out the income tax consequences for shareholders of Boral Limited in relation to the compulsory acquisition of Boral shares as part of the off-market takeover by SGH Limited and who received a special dividend on 26 April 2024.</p> <p>This Ruling applies to shareholders specified in the Ruling from 1 July 2023 to 30 June 2025.</p>
CR 2025/5	Boral Limited – off-market takeover - exchange of shares for shares in SGH Limited	<p>This Ruling sets out the income tax consequences for shareholders of Boral Limited who participate in the off-market takeover by SGH Limited and who received a special dividend on 26 April 2024.</p> <p>This Ruling applies to shareholders specified in the Ruling from 1 July 2023 to 30 June 2024.</p>