

**Notice of Rulings 12 March 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

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| NOTICE OF RULING |
| Ruling number | Subject | Brief description |
| PR 2025/2 | Yolla Producers Co-operative Society Ltd – Yolla Co-Op Prepayment Program | This Ruling sets out the income tax consequences for entities that participate as a Customer in the Yolla Co-Op Prepayment Program offered by Yolla Producers Co-operative Society Ltd.This Ruling applies to a Customer that enters into the scheme specified in the Ruling from 12 March 2025 until 30 June 2027. |

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| NOTICE OF ADDENDUM |
| Ruling number | Subject | Brief description |
| TR 2006/14 | Income tax: capital gains tax: consequences of creating life and remainder interests in property and of later events affecting those interests | This Addendum amends TR 2006/14 to include exceptions to capital gains tax events for granny flat arrangements and edit for accessibility requirements.This Addendum applies from 12 March 2025. |