



Notice of Rulings 4 June 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 2025/38	Northern Co-operative Meat Company Limited – conversion to company and issue of bonus shares	<p>This Ruling sets out the income tax consequences for members of Northern Co-operative Meat Company Limited upon the conversion to an unlisted public company registered under the <i>Corporations Act 2001</i> on 12 May 2025 and a subsequent issue of bonus shares on 14 May 2025.</p> <p>This Ruling applies to members specified in the Ruling from 12 May 2025 to 30 June 2025.</p>
CR 2025/39	SG Fleet Group Limited – scrip for scrip roll-over	<p>This Ruling sets out the income tax consequences for shareholders in SG Fleet Group Limited who received shares in the company formally known as Westmann TopCo Limited as consideration for the disposal of their shares in SG Fleet under a scheme of arrangement on 30 April 2025.</p> <p>This Ruling applies to shareholders specified in the Ruling from 1 July 2024 to 30 June 2025.</p>
PR 2025/5	AgriShed Pty Ltd – AgriShed Gold Prepay agreement	<p>This Ruling sets out the income tax consequences for entities that participate as a Customer in the AgriShed Gold Prepay agreement offered by AgriShed Pty Ltd.</p> <p>This Ruling applies to a Customer specified in the Ruling that enters into the scheme from 4 June 2025 until 30 June 2027.</p>