



Notice of Rulings 9 July 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 2025/45	ACARP – research and development membership funding	<p>This Ruling sets out tax consequences for research and development entities who are liable for levy contributions under ACARP to Australian Coal Research Limited.</p> <p>This Ruling applies to entities that enter into the scheme from 1 July 2025 to 30 June 2030.</p>
CR 2025/46	Eumundi Group Limited – scheme of arrangement and interim dividend	<p>This Ruling sets out the income tax consequences for the interim dividend paid by Eumundi Group Limited on 13 January 2025 and the scheme of arrangement whereby SEQ Hospitality Group Pty Ltd acquired all the ordinary shares in Eumundi on 14 February 2025.</p> <p>This Ruling applies to shareholders specified in the Ruling from 1 July 2024 to 30 June 2025.</p>