



## Notice of Rulings 6 August 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](http://ato.gov.au/law)

NOTICE OF RULING		
Ruling number	Subject	Brief description
CR 2025/53	92 Energy Limited – scrip for scrip roll-over for shareholders	<p>This Ruling sets out the income tax consequences for the holders of ordinary shares in 92 Energy Limited who disposed of those shares to ATHA Energy Corp. on 11 April 2024 by way of scheme of arrangement.</p> <p>This Ruling applies to shareholders specified in the Ruling from 1 July 2023 to 30 June 2024.</p>

NOTICE OF ADDENDA		
Ruling number	Subject	Brief description
GSTD 2007/3	Goods and services tax: if a non-resident entity owns residential rental premises in Australia and an Australian accountant makes a supply to that entity consisting of advice about the premises and tax return preparation services, is that supply wholly or partly GST-free if made on or after 1 April 2005?	<p>This Addendum amends GSTD 2007/3 to include amendments from the <i>Treasury Legislation Amendment (Repeal Day) Act 2015</i> and update references.</p> <p>This Addendum applies before and after date of issue.</p>
GSTR 2002/2	Goods and services tax: GST treatment of financial supplies and related supplies and acquisitions	<p>This Addendum amends GSTR 2002/2 to update cross referencing of rulings and to meet current accessibility guidelines</p> <p>This Addendum applies both before and after the date of issue.</p>

NOTICE OF ERRATUM		
Ruling number	Subject	Brief description
CR 2025/48	Paralympics Australia – medal payments	<p>This Erratum corrects CR 2025/48 by revising legislative references within the document and addressing minor typographical errors.</p> <p>This Erratum applies from 16 July 2025.</p>