



## Notice of Rulings 4 February 2026

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 ruling, 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 2026/2	Delta Lithium Limited – in specie return of capital	<p>This Ruling sets out the income tax consequences for shareholders of Delta Lithium Limited who received a return of capital from Delta Lithium Limited by way of an in specie distribution of shares in Ballard Mining Limited.</p> <p>This Ruling applies to shareholders specified in the Ruling from 1 July 2025 to 30 June 2026.</p>