



Notice of Rulings and Withdrawal of Ruling 6 July 2022

The Commissioner of Taxation, Chris Jordan, gives notice by notifiable instrument under subsection 358-5(4) of Schedule 1 to the *Taxation Administration Act 1953* of the following public rulings, and under subsection 358-20(1) of Schedule 1 to the *Taxation Administration Act 1953* of the withdrawal 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 2022/60	BHP Group Limited – dividend by way of in specie distribution of Woodside Energy Group Ltd shares	This Ruling sets out the income tax consequences for BHP Group Limited shareholders who received a dividend by way of an in specie distribution of shares in Woodside Energy Group Ltd. This Ruling applies from 1 July 2021 to 30 June 2022.
CR 2022/61	Minotaur Exploration Ltd – reduction of share capital and scrip for scrip roll-over	This Ruling sets out the income tax consequences for Minotaur Exploration Ltd shareholders who received a reduction of share capital by way of a transfer of shares in Demetallica Limited and/or shares in Andromeda Metals Limited in exchange for their Minotaur Exploration Ltd shares. This Ruling applies from 1 July 2021 to 30 June 2022.

NOTICE OF WITHDRAWAL		
Ruling number	Subject	Brief description
TD 2016/13	Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2016-17 income year?	This Determination is being withdrawn from 7 July 2022 as its date of effect has ceased.