Status: **legally binding**

Class Ruling

Australian Sports Commission – dAIS athlete grants

Relying on this Ruling

This publication (excluding appendix) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Ruling applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Ruling.

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What this Ruling is about

1. This Ruling sets out the income tax consequences of payments made by the Australian Sports Commission (ASC) to individuals under the direct athlete support (dAIS) grant scheme (Scheme).

2. Details of this scheme are set out in paragraphs 10 to 39 of this Ruling.

3. All legislative references in this Ruling are to the *Income Tax Assessment Act 1997*, unless otherwise indicated.

Who this Ruling applies to

4. This Ruling applies to you if you are an individual who receives a grant from the ASC under the Scheme.

When this Ruling applies

5. This Ruling applies from 1 July 2026 to 30 June 2031.

When this Ruling does not apply

6. This Ruling does not apply to you if you are an individual who receives a grant from the ASC under the Scheme and you are carrying on a business as a professional sportsperson.

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7. If you receive a grant from the ASC under the Scheme, and this Ruling does not apply to you, you should discuss your circumstances with your taxation adviser or the ATO.

Ruling

8. Athlete grants received under the Scheme are not assessable income for the purposes of sections 6-5 or 6-10.

9. CGT event C2 (under section 104-25) happens when an athlete receives the grant. However, any capital gain or capital loss is disregarded under subsection 118-37(2).

Scheme

10. This description of the Scheme is based on information provided by the applicant. If the Scheme is not carried out as described, this Ruling cannot be relied upon.

11. The ASC is a corporate Commonwealth entity and was established in 1985 under the *Australian Sports Commission Act 1989*.

12. The ASC comprises the Australian Institute of Sport (AIS), which leads Australia's high-performance sports system.

13. In 2021, a revised Scheme was announced by the Australian Government as an extension to the Direct Athlete Support Scheme payments, which have been provided by the ASC since 1 July 2010.

14. The revised Scheme aims to provide athletes with direct financial support to enable them to focus on training and competitions to achieve the strategy targets in Olympic, Paralympic and Commonwealth Games sports.

15. In 2026, the AIS advised of revised changes to the Scheme based on updates to the dAIS Guidelines.

Performance obligations

16. While dAIS is a direct athlete grant, athletes do not apply for a dAIS grant by themselves. The ASC seeks assistance from National Sporting Organisations and National Sporting Organisations for People with Disability (NSO/Ds) to nominate athletes to receive a dAIS grant, recognising the expertise they have in their sport.

17. To be eligible to nominate athletes, NSO/Ds must meet the National HP Sport Eligibility framework and:

- have an agreed top-8 performance target for next Pinnacle Event, or
- athletes categorised at Podium Ready level as a minimum.

18. The ASC will prioritise funding based on the High Performance 2032+ Sport Strategy outcomes to ensure the right support is available to the right athletes to deliver medal-winning success at future Olympic, Paralympic and Commonwealth Games.

19. The value of the grant athletes are eligible to receive is based on each NSO/D's sport-specific application of the National Athlete Categorisation Framework (NACF), in which athletes are categorised against the criteria of:

- Podium

- Podium Ready
- Podium Potential
- Developing, or
- Emerging.

20. The grant amounts, made in 2 equal payments, for Summer and Winter Olympic and Paralympic athletes are as set out in Table 1 of this Ruling:

Table 1: Notional dAIS grant amounts for Summer and Winter Olympic and Paralympic athletes

Athlete category	Annual grant amount	Amount of each payment
Podium	$43,000	$21,500
Podium Ready	$31,000	$15,500
Podium Potential (*)	$4,000 – $16,000	$2,000 – $8,000

(*) The same notional grant amount applies for nominations of Developing and Emerging athletes.

21. The grant amounts, made in 2 equal payments, for Commonwealth Games-only athletes who compete in an Eligible Discipline in the sport of Lawn Bowls and Netball are as set out in Table 2 of this Ruling:

Table 2: Notional dAIS grant amounts for Commonwealth Games-only athletes who compete in an Eligible Discipline in the sport of Lawn Bowls and Netball

Athlete category	Annual grant amount	Amount of each payment
Podium	$43,000	$21,500
Podium Ready	$4,000 – $16,000	$2,000 – $8,000
Podium Potential (*)	$4,000 – $16,000	$2,000 – $8,000

(*) The same notional grant amount applies for nominations of Developing and Emerging athletes.

Eligibility criteria

22. To be considered for a dAIS athlete grant under the Scheme, an athlete must:

- be nominated by their NSO/D (ASC Win Well funded Olympic, Paralympic and Commonwealth Games sports)
- be categorised in accordance with the NSO/D sport-specific Athlete Categorisation Framework
- be training to represent Australia in the next Olympic, Paralympic or Commonwealth Games event or discipline as per applicable Pinnacle Event for the NSO/D
- be an Australian citizen and eligible to represent Australia at the next Olympic, Paralympic or Commonwealth Games
- be following an individual performance plan which is endorsed by their NSO/D

- satisfy the dAIS means test (refer to the funding process at paragraph 28 of this Ruling)
- have a signed Athlete Agreement with their NSO/D and not be in breach of that Agreement
- not be currently serving a sanction or provisional suspension for an anti-doping rule violation and not be in breach of an NSO/D integrity policy including Member Protection, Competition Manipulation and Sports Wagering, Misuse of Drugs and Medicines, and
- (Paralympic athletes only) hold a review or confirmed status international classification (Paralympic athletes who do not hold an international classification should hold a national classification and be planning to seek international classification within an acceptable timeframe).

23. Prior to nominating for dAIS support, NSO/Ds, using the NACF as a guide, develop a sport-specific athlete categorisation matrix and guidelines. The Matrix defines each NACF level as it relates to the NSO/D evidence-informed What it Takes to Win (WITTW), Athlete Development Framework (ADF) and high performance (HP) sport strategy. The Guidelines outline the policies and processes of annual athlete categorisation including what is required, when it is required and how categorisation will be considered. These underpin the identification of athletes on a performance trajectory, monitoring athlete progression over time and informing prioritisation of support to athletes ensuring the greatest opportunity for future success. dAIS aligns with the sport-specific athlete categorisation performance matrix and guidelines, and an athlete will receive funding aligned to their categorisation with prioritisation of podium performance trajectories within the current cycle.

24. Eligible NSO/Ds are strongly encouraged to address, within their own sport-specific NACF, associated policies to categorise athletes for dAIS eligibility under the following circumstances as a guidance:

- short-term and long-term major injury and illness
- time away from competition
- transitioning into a sport from another, and
- pregnancy.

25. If included in the NSO/D's Athlete Categorisation Framework, an athlete can be nominated for a full allocation of dAIS under an associated policy.

26. If an NSO/D elects to nominate an athlete under an associated policy for dAIS, athletes will be supported as part of the allocation available to the NSO/D.

27. Athletes nominated for dAIS under an Athlete Categorisation associated policy in 2 consecutive dAIS programs will not automatically qualify for dAIS support in that second year. The ASC will review nominations on a case-by-case basis and may require additional information from the NSO/D.

Funding process

28. The funding process operates as follows:

- NSO/D dAIS nominations will take place once each financial year. Successful athletes will receive 2 dAIS payments each year.

- The ASC will advise the number of dAIS Podium and Podium Ready allocations, and a total dAIS athlete grant value for Podium Potential, Developing and Emerging allocations per financial year.
- The ASC dAIS Nominations Review Panel (dAIS Panel) will review nominations and recommend eligible nominations to the Grant Approver.
- The AIS Director, as Grant Approver, may accept the determinations of the dAIS Panel and approve payments to athletes or, if not accepted, refer the determinations back to the dAIS Panel for discussion with the relevant sport.
- NSO/Ds will be notified by email of the outcome of their nominations, including
  - the name of the successful athletes awarded a dAIS athlete grant, and
  - the amount of the dAIS athlete grant awarded, including additional support for Transition or Parental Assistance, if applicable.
- The payments are subject to means testing, which is based on an after-tax income threshold of $80,000 per annum. Athletes exceeding this threshold will receive a reduced percentage of the dAIS Scheme allocation as per Table 3 of this Ruling.

Table 3: Income bands for dAIS means testing

Income band	Annual after-tax income range	Eligible percentage of dAIS Scheme
Band A	<= $80,000	100%
Band B	$80,001 – $90,000	75%
Band C	$90,001 – $100,000	50%
Band D	$100,001 – $110,000	25%
Band E	> $110,001	0%

Additional support grants

29. The ASC, at its sole discretion, will consider nominations from NSO/Ds to provide support for:

- an athlete who is transitioning out of HP sport due to a number of different reasons, included but not limited to, retirement or non-selection or non-categorised, or
- Podium or Podium Ready athletes experiencing financial challenges related to the costs of raising children (Parental Assistance support).

30. The ASC will consider Transition nominations throughout the financial year.

31. To be eligible for dAIS Transition Support, an athlete must:

- be nominated by their NSO/D
- prior to transitioning, be categorised as Podium, Podium Ready or Podium Potential (Podium for Commonwealth Games-only sports) within the sport-specific athlete categorisation matrix and have been a dAIS recipient for a minimum of 3 out of previous 5 years

- have a transition plan in place with a member of the NSO/D's Athlete Wellbeing and Engagement team (or equivalent) and meet regularly, focusing on maintaining their wellbeing during the transition, and
- not be currently serving a sanction or provisional suspension for an anti-doping rule violation and not be in breach of an NSO/D integrity policy including Member Protection, Competition Manipulation and Sports Wagering, Misuse of Drugs and Medicines.

32. If an athlete is currently receiving dAIS under an associated policy in the 12 months prior to transitioning out of the sport, the athlete will not qualify for a dAIS transition grant, unless the NSO/D provides a compelling case to prove the athlete's strong commitment to return to the sport after the agreed time away from the sport. The ASC will assess the athlete circumstances, included but not limited to, adherence to the Individual Athlete Performance Plan and other indicators as provided by the NSO/D.

33. Approved Podium and Podium Ready athletes will be provided with one payment of up to a half (50%) dAIS allocation in line with the most recent dAIS grant amount, based on their most recent athlete categorisation level. For all other categories, the maximum grant amount will not exceed 50% of the most recent dAIS grant amount. Any funding provided is in addition to the NSO/D's dAIS funding allocation for the financial year.

34. If an athlete has received dAIS Transition Support and then decides to return to competitive sport, the athlete may be required to return the funding provided, have future dAIS payments reduced by any dAIS Transition Support provided, or both.

35. To be eligible for additional dAIS Parental Assistance, an athlete must:

- be nominated by their NSO/D
- be a categorised Podium or Podium Ready athlete, and
- fall below the after-tax income threshold for Income band A (outlined in paragraph 28 of this Ruling).

36. At its discretion, the ASC may consider NSO/D nominations for additional dAIS support – up to $10,000 per athlete per year – for Podium or Podium Ready athletes experiencing financial challenges related to the costs of raising children. Any funding provided is in addition to the NSO/D allocation. To ensure consistency in assessment, nominations for Parental Assistance will be reviewed by the dAIS Panel in a dedicated session in April of each year.

37. The dAIS additional support grants are subject to the same means testing listed under the funding process described in paragraph 28 of this Ruling.

Athlete responsibilities

38. Athletes must meet the following requirements to claim the dAIS athlete grant:

- adhere to all dAIS eligibility criteria (Section 3 of the dAIS Guidelines) and notify the ASC if their eligibility changes within the current dAIS cycle
- execute the dAIS Athlete Agreement on the AIS hub prior to the specified deadline (athletes must sign a new dAIS Athlete Agreement each dAIS cycle)
- parents or guardians of athletes under the age of 18 years old are required to co-sign the dAIS Athlete Agreement

- complete the following ASC education modules on the AIS Hub prior to the specified deadline each year they receive dAIS
  - dAIS Learning Course
  - dAIS Means Test Education
  - Athlete Code of Conduct
- complete the following Sport Integrity Australia modules annually
  - Anti-Doping Fundamentals
  - Annual Update
  - Competition Manipulation and Sports Gambling
- respect and comply with Sport Integrity Australia and ASC Codes of Conduct
- adhere to means testing requirements and timely cooperate with the ASC if selected to participate in a means testing audit
- update personal details in the Athlete Management System (AMS) in a timely manner
- notify the ASC of any changes in contact or bank details in a timely manner
- expenditure of dAIS in alignment with the grants purpose and intent
- notify the NSO/D of injury, pregnancy or retirement such that Transition Support Payments (if applicable) can be organised in accordance with the guidelines
- contact the NSO/D HP Director, or ASC representative should they have any questions or queries regarding dAIS.

The Athlete Agreement

39. The Athlete Agreement contains the following clauses:

> 6. I agree to:
>
> (a) continue to train and perform in my sport at a level that is considered by the ASC and my sport's National Sporting Organisation (my NSO/D) as medal potential standard;
>
> (b) abide by both the rules and the spirit of my sport;
>
> (c) abide by all obligations that I owe to my NSO/D as a member of any team or squad of my NSO/D;
>
> (d) maintain the high standard of personal behaviour expected of an athlete representing Australia;
>
> (e) not bring myself, the ASC, my sport or my NSO/D into disrepute;
>
> (f) be available to compete for Australia in my sport, including at the Event;
>
> (g) not compete for a country other than Australia in my sport during the term of this agreement and for four years after the expiry or earlier termination of this agreement;
>
> (h) comply with anti-doping policies of the ASC, my sport's International Federation, and my NSO/D;

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(i) without limiting any other obligation under these grant conditions, comply with the ASC Athlete Code of Conduct; and

(j) if I am under 18 years of age, work with my NSO/D to develop and agree on an expenditure plan for my dAIS grant.

…

10. I agree that:

(a) if I breach any grant conditions (including a breach of any of the warranties in clause 5 or breach any of the obligations in clause 6), the ASC may require me to repay to the ASC the dAIS grant previously paid to me under this agreement;

(b) if my assessment of my income for the purposes of the Means Test results in payment of a dAIS grant beyond that which I am eligible for, the ASC may require me to repay to the ASC the amount that was over-paid;

(c) if the ASC requires me to repay any part of the dAIS grant previously paid to me under this agreement, the ASC will give me written notice setting out the amount payable by me and that amount will be a debt due and payable by me to the ASC; and

(d) the ASC may exercise its right under this clause 10 at any time during or after the term of this agreement.

…

15. I agree that nothing in this agreement creates a relationship of employment or agency between the ASC and me that I will not be deemed, for any purposes, to be an employee or agent of the ASC.

Commissioner of Taxation
11 November 2026

Status: **not legally binding**

Appendix – Explanation

This Explanation is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.

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Payment is not included in assessable income

40. A payment or other benefit received by a taxpayer is included in assessable income if it is:

- income according to ordinary concepts (ordinary income), or
- income by operation of the provisions of the tax law (statutory income).

Ordinary income

41. Subsection 6-5(1) provides that an amount is included in assessable income if it is ordinary income.

42. The legislation does not provide specific guidance on the meaning of ordinary income. However, a substantial body of case law exists which identifies likely characteristics.[1]

43. Amounts that are periodic, regular or recurrent, relied upon by a recipient for their regular expenditure and paid to them for that purpose are likely to be ordinary income.[2]

44. Similarly, amounts that are the product in a real sense of any employment of, or services rendered by, the recipient are likely to be ordinary income.[3] Amounts paid in substitution for salary or wages forgone or lost may also be ordinary income.[4]

[1] *GP International Pipecoaters Pty Ltd v Commissioner of Taxation (Cth)* [1990] HCA 25.
[2] *Commissioner of Taxation v Dixon* [1952] HCA 65.
[3] *Hayes v Commissioner of Taxation (Cth)* [1956] HCA 21 (*Hayes*); *Commissioner of Taxation of the Commonwealth of Australia v Rowe, Anthony John Poulston* [1995] FCA 834.
[4] *Commissioner of Taxation (Cth) v Dixon* [1952] HCA 65.

45. Ultimately, whether or not a particular amount is ordinary income depends on its character in the hands of the recipient.[5] The whole of the circumstances must be considered[6], and the intention of the payer may be relevant.[7]

Employment or services rendered

46. The dAIS athlete grant is ordinary income if it is received by the athlete in their capacity as an employee or as consideration for any services rendered.

47. This is assessed by reference to the totality of the relationship between the ASC and each athlete[8] and whether the athlete has rendered or provided a specific service for the benefit of the ASC.[9]

48. While athletes in receipt of a dAIS athlete grant are subject to certain conditions such as training and performing at a 'medal potential standard' and abiding by the rules and spirit of their sport, they are also given a significant degree of control and flexibility in setting their own training schedules and providing their own equipment.

49. Athletes are not subject to the direction of the ASC in relation to how they will go about participating in events and the Athlete Agreement does not expressly contemplate the payment of any salary or wages to athletes in an employment capacity.

50. Having regard to the totality of the relationship between the ASC and athletes, we consider that there is insufficient evidence of an employer and employee relationship. Accordingly, athletes do not receive the dAIS athlete grant in the capacity of employees.

51. Further, the purpose of the dAIS athlete grant is to provide financial support to athletes to assist them with event preparation and in recognition of their elite level within their sport. The grant is not made specifically as consideration for athletes participating in the Olympics, Paralympics, Commonwealth Games or other world championship events, or providing any other service to the ASC.

52. Although the payment is made under a government policy in relation to an athlete's potential sporting achievements, we consider that this does not constitute a payment in respect of services rendered by an athlete.[10]

Periodicity, regularity or recurrence

53. The dAIS athlete grant comprises biannual payments received by an athlete upon the signing of an annual Athlete Agreement with the ASC. Athletes are assessed against specific performance criteria in order to qualify for the dAIS athlete grant, including being assessed on medal potential based on their performance at agreed benchmark events.

54. While an athlete can be nominated by their NSO/D for support in a future period, the receipt of future grant payments is not guaranteed. The terms of the Athlete Agreement provide for 2 payments only. Moreover, the fact that an athlete qualifies for a grant in one period does not automatically qualify them for any future grants.

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[5] *Scott v Federal Commissioner of Taxation* [1966] HCA 48; Hayes v Commissioner of Taxation (Cth) [1956] HCA 21; *Federal Coke Company Pty Limited v The Commissioner of Taxation of the Commonwealth of Australia* [1977] FCA 29.
[6] *Squatting Investment Co Ltd v Commissioner of Taxation* [1953] HCA 13.
[7] *Scott v Federal Commissioner of Taxation* [1966] HCA 48.
[8] *Stevens v Brodribb Sawmilling Co Pty Ltd* [1986] HCA 1; *ACE Insurance Ltd v Trifunovski* [2011] FCA 1204.
[9] *Revesby Credit Union Co-operative Ltd and Federal Commissioner of Taxation* [1965] HCA 2; *Stone v Commissioner of Taxation* [2002] FCA 1492; *Commissioner of Taxation v Stone* [2005] HCA 21.
[10] *Stone v Commissioner of Taxation* [2002] FCA 1492.

55. Therefore, we consider that the dAIS athlete grant does not bear the characteristics of being periodic, regular or recurrent.

Substitution of income and reliance

56. Although the express purpose of the dAIS athlete grant is to provide financial support to athletes and the means test implies some reliance on the payment to meet regular expenditure, we consider that these factors are not by themselves decisive in characterising the dAIS athlete grant as ordinary income.[11]

57. Rather, the better view is that, having regard to the totality of the characteristics identified in paragraphs 46 to 56 of this Ruling, the dAIS athlete grant does not constitute ordinary income.

Conclusion

58. For the reasons outlined in this Ruling, we consider that the dAIS athlete grant received by individual taxpayers is not assessable under subsection 6-5(1) as ordinary income. Similar reasoning applies in respect of the dAIS additional support grants received by athletes.

Statutory income

59. Section 6-10 provides that a taxpayer's assessable income includes statutory income amounts that are not ordinary income but are included as assessable income by another provision.

60. Section 10-5 lists provisions about statutory income and included in this list is section 15-2.

61. Subsection 15-2(1) includes in a taxpayer's assessable income the value of all allowances, gratuities, compensation, benefits, bonuses and premiums provided to the taxpayer 'in respect of, or for or in relation directly or indirectly to, any employment of or services rendered by' the taxpayer.

62. While the athletes are not considered to be 'employees', subsection 15-2(1) also includes in assessable income those allowances, gratuities, compensation, benefits, bonuses and premiums which are paid in respect of 'services rendered'.

63. There is no agreement that requires athletes to provide or supply services to the ASC. The athletes are required to meet certain conditions in order to qualify for the grant however these conditions do not amount to the rendering of services to the ASC.

64. Likewise, the grant is not paid for the rendering of services at any sporting event or for achieving a specified result but rather intended to provide athletes with support to assist with their training or transition away from their sport in relation to the transition payments.

65. As such, the grants received under the dAIS scheme are not assessable under subsection 15-2(1) because athletes are not considered to be employees, nor are they 'rendering services'.

[11] *The Commissioner of Taxation of the Commonwealth of Australia v Harris G.O.* [1980] FCA 74.

Status: **not legally binding**

Capital gains tax

66. An athlete's entitlement to receive a dAIS athlete grant is a CGT asset under subsection 108-5(1) that is acquired when the grant is accepted.

67. CGT event C2 happens under section 104-25 when an athlete's entitlement to receive the payment is satisfied. The time of the CGT event under subsection 104-25(2) is when the payment is made.

68. However, any capital gain or capital loss resulting from CGT event C2 happening is disregarded under paragraph 118-37(2)(a). That paragraph provides a CGT exemption for a capital gain or capital loss that results from the receipt of a payment as reimbursement or payment of expenses under a scheme established by an Australian government agency under an enactment or an instrument of a legislative character. The dAIS is such a scheme.

General deductions

69. As the dAIS athlete grants received by athletes are not assessable income, all losses and outgoings that are incurred in connection with athletes' sporting activities are not allowable as a deduction under section 8-1, nor is a deduction allowable under any other provision of the *Income Tax Assessment Act 1997*.

Pay as you go withholding

70. As explained in this Ruling, dAIS athlete grants made to athletes are not assessable income. The grants are not regarded as a withholding payment under Division 12 of Schedule 1 to the *Taxation Administration Act 1953*. The ASC is not required to withhold amounts from these grants, nor do they have any other associated pay as you go withholding obligations, for example, obtaining tax file number declarations, providing payment summaries or annual reporting.

Status: **not legally binding**

References

Related rulings:

CR 2021/100; CR 2015/19

Legislative references:

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- ITAA 1997 6-5(1)
- ITAA 1997 6-10
- ITAA 1997 8-1
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- ITAA 1997 15-2
- ITAA 1997 15-2(1)
- ITAA 1997 104-25
- ITAA 1997 104-25(2)
- ITAA 1997 108-5(1)
- ITAA 1997 118-37(2)
- ITAA 1997 118-37(2)(a)
- TAA 1953 Sch 1 Div 12
- Australian Sports Commission Act 1989

Case references:

- ACE Insurance Ltd v Trifunovski [2011] FCA 1204; 200 FCR 532; 284 ALR 489; 63 AILR 101-495; [2012] ALMD 4888
- Commissioner of Taxation v Dixon [1952] HCA 65; 86 CLR 540; [1953] ALR 17; 10 ATD 82; 26 ALJ 505
- Commissioner of Taxation of the Commonwealth of Australia v Rowe, Anthony John Poulston [1995] FCA 834; 60 FCR 99; 95 ATC 4691; 31 ATR 392
- Commissioner of Taxation v Stone [2005] HCA 21; 222 CLR 289; 2005 ATC 4234; 59 ATR 50; (2005) 215 ALR 61
- Federal Coke Company Pty Limited v The Commissioner of Taxation of the Commonwealth of Australia [1977] FCA 29; 77 ATC 4255; 7 ATR 519; 15 ALR 449; 34 FLR 375
- GP International Pipecoaters Pty Ltd v Commissioner of Taxation (Cth) [1990] HCA 25; 170 CLR 124; 90 ATC 4413; 21 ATR 1; 64 ALJR 392
- Hayes v Commissioner of Taxation (Cth) [1956] HCA 21; 96 CLR 47; 11 ATD 68; 30 ALJ 96
- Revesby Credit Union Co-operative Ltd v Federal Commissioner of Taxation [1965] HCA 2; 112 CLR 564; (1965) 38 ALJR 358; [1965] ALR 752; (1965) 13 ATD 449
- Scott v Federal Commissioner of Taxation [1966] HCA 48; 117 CLR 514; 40 ALJR 205; [1967] ALR 561; 14 ATD 286
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- Stevens v Brodribb Sawmilling Co Pty Ltd [1986] HCA 1; 160 CLR 16; 63 ALR 513; 60 ALJR 194; [1986] ACL 36085
- Stone v Commissioner of Taxation [2002] FCA 1492; 2002 ATC 5085; 51 ATR 297; 196 ALR 221
- The Commissioner of Taxation of the Commonwealth of Australia v Harris G.O. [1980] FCA 74; 43 FLR 36; 80 ATC 4238; 10 ATR 869; 30 ALR 10

ATO references

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