



Taxation Determination

Income tax: is a reward received under a ‘consumer loyalty program’ that results from private expenditure assessable?

Preamble

This Taxation Determination is a ‘public ruling’ for the purposes of Part IVAAA of the *Taxation Administration Act 1953* and is legally binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16 together explain when a Determination is a public ruling and how it is legally binding.

Date of effect

This Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

1. No.

2. A ‘consumer loyalty program’ is defined in Taxation Ruling TR 1999/6 ‘Income tax and fringe benefits tax: flight rewards received under frequent flyer and other similar consumer loyalty programs’.

Commissioner of Taxation

16 June 1999

Previous draft:

TD 98/D10

Related Rulings/Determinations:

TR 1999/6; TD 1999/35; TD 1999/D28

Subject references:

frequent flyer benefits; income; non-cash benefits

Legislative references:

ITAA97 6-5

Case references:

ATO references:

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