



CR 2004/151W - Income tax: capital gains tax: exempt registered clubs in New South Wales - poker machine entitlements

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2008*



Class Ruling

Income tax: capital gains tax: exempt registered clubs in New South Wales – poker machine entitlements

Preamble

The number, subject heading, **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Withdrawal**, **Arrangement** and **Ruling** parts of this document are a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**. CR 2001/1 explains Class Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a 'public ruling' and how it is binding on the Commissioner.

Withdrawal

1. This Ruling is withdrawn from 30 June 2008.

Commissioner of Taxation

15 December 2004

Previous draft:

Not previously issued as a draft

- non profit associations & clubs
- sports clubs

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 97/16

Legislative references:

- Copyright Act 1968
- ITAA 1997 6-10
- ITAA 1997 10-5
- ITAA 1997 50-1
- ITAA 1997 50-45
- ITAA 1997 102-5
- TAA 1953 Pt IVAAA
- RCA 1976 (NSW)
- GMA 2001 (NSW)

Subject references:

- associations, organisations & societies
- capital gains tax
- CGT exemptions
- entities & taxpayer groups
- exempt income

ATO references

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