


# ***CR 2004/39W - Income tax: assessable income: football umpires: Riverina Australian Football Umpires Association Inc. receipts***

 This cover sheet is provided for information only. It does not form part of *CR 2004/39W - Income tax: assessable income: football umpires: Riverina Australian Football Umpires Association Inc. receipts*

 This document has changed over time. This is a consolidated version of the ruling which was published on *30 May 2012*



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# Notice of Withdrawal

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## Class Ruling

Income tax: assessable income: football umpires: Riverina Australian Football Umpires Association Inc. receipts

Class Ruling CR 2004/39 is withdrawn with effect from today.

1. Class Ruling CR 2004/39 sets out the Commissioner's views of the tax implications for football umpires who receive payments from the Riverina Australian Football Umpires Association Inc. for umpiring football matches.
2. Class Ruling CR 2004/39 is withdrawn because it is replaced by Class Ruling CR 2012/35 which takes into account changes to the entity making the payments to the umpires.

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**Commissioner of Taxation**

30 May 2012

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ATO references

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ATOlaw topic: Income Tax ~~ Exempt income ~~ other payments  
Income Tax ~~ Deductions ~~ miscellaneous expenses