


CR 2004/88A - Addendum - Income tax: assessable income: volunteers: Trinity College Gawler Incorporated

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Addendum

Class Ruling

Income tax: assessable income:
volunteers: Trinity College Gawler
Incorporated

This Addendum amends Class Ruling CR 2004/88 to correct the statement that payments made to volunteers are withholding payments under Division 12 in Schedule 1 to the *Taxation Administration Act 1953*. The payments are not withholding payments.

CR 2004/88 is amended as follows:

Omit paragraph 37 and substitute with:

37. As explained above, payments made to volunteers are not assessable income. The payments are not regarded as withholding payments under Division 12 in Schedule 1 to the *Taxation Administration Act 1953*. An entity making such payments to the volunteers who are in the class of persons to which this Ruling applies will not be required to withhold amounts from these payments.

This Addendum applies on and from 18 August 2004.

Commissioner of Taxation
1 September 2004

ATO references

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