



# ***CR 2005/109W - Income tax: treatment of payments under the Great Barrier Reef Marine Park Structural Adjustment Package 2004: Employee Assistance***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2006*



## Class Ruling

### Income tax: treatment of payments under the Great Barrier Reef Marine Park Structural Adjustment Package 2004:

- Employee Assistance

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#### **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

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1. This Ruling is withdrawn from 1 July 2006.

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#### **Commissioner of Taxation**

7 December 2005

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#### *Previous draft:*

Not previously issued as a draft

#### *Related Rulings/Determinations:*

CR 2001/1; TR 92/1; TR 92/20;  
TR 94/12; TR 97/16; TR 2003/13

#### *Subject references:*

- ordinary income
- bounties and subsidies
- capital gains tax

#### *Legislative references:*

- ITAA 1997 6-5
- ITAA 1997 6-5(1)
- ITAA 1997 6-25(1)
- ITAA 1997 6-25(2)
- ITAA 1997 15-10
- ITAA 1997 Pt 3-1
- ITAA 1997 104-25
- ITAA 1997 Div 110

- ITAA 1997 110-45(1B)
- ITAA 1997 Div 112
- ITAA 1997 118-20
- ITAA 1997 118-22
- ITAA 1997 Div 152
- ITAA 1997 Pt 3-3
- ITAA 1936 27A
- ITAA 1936 27A(1)
- ITAA 1936 27B
- ITAA 1936 27CB
- ITAA 1936 27F
- ITAA 1936 27F(1)
- ITAA 1936 27F(1)(a)
- ITAA 1936 27F(1)(aa)
- ITAA 1936 27F(1)(b)
- ITAA 1936 27F(1)(b)(i)
- ITAA 1936 27F(1)(b)(ii)
- ITAA 1936 27F(1)(c)
- ITAA 1936 27F(1)(d)
- ITAA 1936 140M
- ITAA 1936 140M(1)
- TAA 1953 Pt IVAAA

- Copyright Act 1968

*Case references:*

- Allied Mills Industries Pty Ltd v. Commissioner of Taxation (1988) 20 FCR 288; (1988) 20 ATR 457; 89 ATC 4365  
- Dickenson v. Federal Commissioner of Taxation (1958) 98 CLR 460  
- FCT v. Dixon (1952) 86 CLR 540; (1952) 10 ATD 82  
- Federal Coke Company Pty Ltd v. Federal Commissioner of Taxation (1977) 7 ATR 176; 77 ATC 4035  
- Federal Commissioner of Taxation v. Rowe (1997) 187 CLR 266; 97 ATC 4317; (1997) 35 ATR 432  
- First Provincial Building Society Ltd v. Federal Commissioner of Taxation (1995) 56 FCR 320; 95 ATC 4145; (1995) 30 ATR 207  
- G P International Pipecoaters Pty Ltd v. Federal Commissioner of Taxation (1990) 170 CLR 124; 90 ATC 4413; (1990) 21 ATR 1  
- Hayes v. Federal Commissioner of Taxation (1956) 96 CLR 47  
- McIntosh v. Federal Commissioner of Taxation (1979)

25 ALR 557; 10 ATR 13; 45 FLR 279; 79 ATC 4325  
- Placer Development Ltd v. Commonwealth of Australia (1969) 121 CLR 353  
- Reckitt & Colman Pty Ltd v. Federal Commissioner of Taxation (1974) 4 ATR 501; 74 ATC 4185  
- Reseck v. Federal Commissioner of Taxation (1975) 133 CLR 45; 6 ALR 642; 49 ALJR 370; 5 ATR 538; 75 ATC 4213  
- R v. The Industrial Commission of South Australia; ex parte Adelaide Milk Supply Co-operative Ltd & Ors (1977) 44 SAIR 1202 at 1205; (1977) 16 SASR 6  
- Scott v. Federal Commissioner of Taxation (1966) 117 CLR 514  
- Short v. F W Hercus Pty Ltd (1993) 40 FCR 511; (1993) 46 IR 128; (1993) 35 AILR 151  
- The Squatting Investment Co. Ltd. v. Federal Commissioner of Taxation (1953) 86 CLR 570

*Other references:*

- Macquarie Dictionary, 2001, rev. 3rd edn, The Macquarie Library Pty Ltd, NSW

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ATO references

NO: 2005/17136  
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ATOlaw topic: Income Tax ~~ Assessable income ~~ compensation and ex gratia payments  
Income Tax ~~ Assessable income ~~ eligible termination payments  
Income Tax ~~ Assessable income ~~ government payments  
Income Tax ~~ Capital Gains Tax ~~ CGT events C1 to C3 - end of a CGT asset