



CR 2006/63W - Income tax: Direct Athlete Support Scheme payments provided by the Australian Sports Commission

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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: Direct Athlete Support Scheme payments provided by the Australian Sports Commission

① This publication provides you with the following level of protection:

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, we must apply the law to you in the way set out in the ruling (or in a way that is more favourable for you if we are satisfied that the ruling is incorrect and disadvantages you, and we are not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

Withdrawal

1. This Ruling is withdrawn and ceases to have effect after 30 June 2006. However, the Ruling continues to apply after its withdrawal in respect of the tax laws ruled upon to all persons within the specified class who entered into the specified scheme during the term of the Ruling, subject to there being no change in the scheme or in the person's involvement in the scheme.

References

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

TR 1999/17

Subject references:

- voluntary payments to sportspersons

Legislative references:

- ITAA 1936 26(e)

- ITAA 1997 6-5
- ITAA 1997 6-5(1)
- ITAA 1997 6-10
- ITAA 1997 8-1
- ITAA 1997 10-5
- TAA 1953
- TAA 1953 Sch 1 Div 12
- TAA 1953 Sch 1 357-75(1)
- Copyright Act 1968

Case references:

- FC of T v. Blake 84 ATC 4661;
(1984) 15 ATR 1006

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- FC of T v. Dixon (1952) 86 CLR 540; (1952) 10 ATD 82
- FC of T v. Harris (1980) 42 FLR 36; 80 ATC 4238; (1980) 10 ATR 869
- GP International Pipecoaters Pty Ltd v. FC of T (1990) 170 CLR 124; 90 ATC 4413; (1990) 21 ATR 1

- Hayes v. FC of T (1956) 96 CLR 47; (1956) 11 ATD 68
- Scott v. FC of T (1935) 35 SR (NSW) 215; (1935) 3 ATD 142
- Scott v. FC of T (1966) 117 CLR 514; (1966) 14 ATD 286
- The Squatting Investment Co Ltd v. FC of T (1953) 86 CLR 570; (1953) 10 ATD 126

ATO references

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ATOlaw topic: Income Tax ~~ Assessable income ~~ allowances and benefits