IT 2184 - Subscriptions to the Armed Forces Federation of Australia

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TAXATION RULING NO. IT 2184

SUBSCRIPTIONS TO THE ARMED FORCES FEDERATION OF AUSTRALIA

F.O.I. EMBARGO: May be released

REF H.O. REF: 85/617-7 DATE OF EFFECT:

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F.O.I. INDEX DETAIL

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OTHER RULINGS ON TOPIC IT 327

PREAMBLE The Armed Forces Federation of Australia is a voluntary association open to serving members and specified former members of the Australian Defence Force. Although the principal object of the Federation is to protect, foster and promote the welfare of members its primary concerns lie in the areas of conditions of service and employment and in making representations to the Defence Force Remuneration Tribunal on behalf of its members.

RULING 2. In Taxation Ruling No. IT 327 it is stated that deductions for periodical subscriptions should be considered firstly under sub-section 51(1) and recourse should be had to sub-section 73(3) only if sub-section 51(1) was inapplicable. A deduction under sub-section 73(3) is limited to $42 per annum.

3. As the activities of the Federation are mainly concerned with the improvement in conditions of service and employment for its members, annual subscriptions to the Federation by serving members of the Defence Force are allowable as income tax deductions under sub-section 51(1).

4. In the case of members of the Reserve Force, one-half of whose pay and allowances is exempt from tax under paragraph 23(s), the operation of sub-section 51(1) would require that only one-half of any annual subscription to the Federation is allowable as an income tax deduction. It is likely that this would result in a deduction of less than $42. In this event, recourse should be had to sub-section 73(3) and a deduction allowed to the extent of $42.

5. Annual subscriptions to the Federation by former members of the Defence Force would qualify for deduction under sub-section 73(3) to the extent of $42.

COMMISSIONER OF TAXATION
22 August 1985

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