IT 296 - Subscriptions payable to the industrial registrar in lieu of trade, business or professional associations or unions

This cover sheet is provided for information only. It does not form part of *IT 296 - Subscriptions payable to the industrial registrar in lieu of trade, business or professional associations or unions*

This document has been Withdrawn.
There is a Withdrawal notice for this document.

Generated on: 28 November 2026, 10:32:28 PM

TAXATION RULING NO. IT 296

SUBSCRIPTIONS PAYABLE TO THE INDUSTRIAL REGISTRAR IN LIEU OF TRADE, BUSINESS OR PROFESSIONAL ASSOCIATIONS OR UNIONS

F.O.I. EMBARGO: May be released

REF H.O. REF: 76/3754 F11

B.O. REF: DATE ORIG. MEMO ISSUED: 13.09.76

F.O.I. INDEX DETAIL REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1103363	SUBSCRIPTIONS - TRADE UNIONS INDUSTRIAL REGISTRAR PAYMENTS	51(1)

FACTS Consideration has been given to the deductibility of subscriptions payable to the Industrial Registrar in lieu of trade, business or professional associations or unions in cases where an individual's conscientious beliefs prevent him from joining unions.

2. Section 47 of the Conciliation and Arbitration Act 1904-1976 provides that an award or order made by the Australian Conciliation and Arbitration Commission may require that preference be given in employment to members of certain unions. A person whose conscientious beliefs prevent him from joining a union may obtain from the Industrial Registrar a certificate which frees an employer from such a requirement. The issue of a certificate is, however, conditional upon payment to the Industrial Registrar of an amount equivalent to the union fees he would otherwise have paid. Such amounts are paid by the Industrial Registrar into the Consolidated Revenue Fund.

RULING 3. It has been decided that payments made to the Industrial Registrar under section 47(5) of the Conciliation and Arbitration Act would be deductible under section 51(1) of the Income Tax Assessment Act.

COMMISSIONER OF TAXATION