IT 298 - NSW Teachers Federation campaign levy

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TAXATION RULING NO. IT 298

NSW TEACHERS FEDERATION CAMPAIGN LEVY

F.O.I. EMBARGO: May be released

REF H.O. REF: 82/1038 F26 DATE OF EFFECT:

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F.O.I. INDEX DETAIL REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1103384	SUBSCRIPTIONS	51(1)
	LEVIES	73
	TEACHERS FEDERATION	

FACTS Consideration has been given to the deductibility of a levy imposed on members of the NSW Teachers Federation to fund a campaign designed to increase public awareness of the need for additional resources for public schools and to promote the image of public education in New South Wales.

RULING 2. The purpose for which the levy is to be expended is not sufficiently connected with the derivation of income from teaching to make the levy deductible under the general provisions of the income tax law (section 51).

3. Further, a deduction is not available under a separate provision of the law relating to subscriptions to associations (section 73).

COMMISSIONER OF TAXATION