

MT 2032A - Fringe benefits tax : sporting clubs

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**Australian
Taxation
Office**

TAXATION RULING MT 2032

ADDENDUM

F.O.I. EMBARGO: may be released

Taxation Ruling MT 2032 is amended by the following:

1. Paragraph 9 is replaced by:

'9. As a practical guide it will be generally accepted that if players participating in a trip away provided by a club, as described in paragraph 8 above, were being paid, on average no more than \$50 per competition match over the season, this would indicate an absence of the employment relationship required for FBT to apply. Where higher levels of payments are made, a club financed end-of season, etc., trip would be taken to be a taxable fringe benefit but any player contribution to the cost would reduce the taxable value.'

2. Paragraph 10, line 4, replace '\$30' with '\$50'.

Commissioner of Taxation

8/9/94

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