TD 2000/17 - Income tax: is a prescribed fee paid by a person to the Industrial Registrar in lieu of an annual subscription to a trade union or employee association an allowable deduction under section 8-1 of the Income Tax Assessment Act 1997?

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TD 2000/17ER - Notice of Erratum was issued in error and has no meaning or effect on TD 2000/17.

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Taxation Determination

Income tax: is a prescribed fee paid by a person to the Industrial Registrar in lieu of an annual subscription to a trade union or employee association an allowable deduction under section 8-1 of the *Income Tax Assessment Act 1997*?

Preamble

The number, subject heading, date of effect and paragraphs 1 to 3 of this Taxation Determination are a 'public ruling' for the purposes of Part IVAAA of the ***Taxation Administration Act 1953*** *and are legally binding on the Commissioner. The remainder of the Determination is administratively binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16 together explain how a Determination is legally or administratively binding.*

Date of Effect

This Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

1. Yes, where the person would be entitled to a deduction for the annual subscription if it was paid to the appropriate trade union or employee association, that person is entitled to a deduction for the prescribed fee paid.

2. A person whose conscientious beliefs prevent them from being a member of a trade union or employee association is able to pay a prescribed fee to the Industrial Registrar under section 267 of the *Workplace Relations Act 1996* (this section was present in similar form in the preceding Acts - the *Conciliation and Arbitration Act 1904* and the *Industrial Relations Act 1988*). Payment of the prescribed fee results in the person receiving a certificate that is valid for 12 months and enables that person to be treated as if they are a paid-up member of the respective trade union or employee association for the duration of the certificate.

3. This Determination should be read in conjunction with Taxation Ruling TR 2000/7 which explains the circumstances under which a deduction is allowable for subscriptions to trade, business or professional associations, including trade unions and employee associations.

Previous rulings

4. There are no material differences between this Taxation Determination and Taxation Ruling IT 296. Taxation Ruling IT 296 is now withdrawn.

Commissioner of Taxation
19 April 2000

Previous draft:
Previously issued in draft form as TD 2000/D1

Subject references:
- association and membership expenses;
- trade unions and employee associations;

Legislative references:
- ITAA 1997 8-1
- Workplace Relations Act 1996 267

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