

TD 2004/75A1 - Addendum - Income tax: are payments to a volunteer respite carer to cover expenses of providing respite care for a disabled person assessable income?

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Addendum

Taxation Determination

Income tax: are payments to a volunteer respite carer to cover expenses of providing respite care for a disabled person assessable income?

This Addendum amends Taxation Determination TD 2004/75 to reflect changes to the law resulting from the operation of the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.

TD 2004/75 is amended as follows:

1. Paragraph 2

Omit 'under paragraph 26(e) of the *Income Tax Assessment Act 1936* (ITAA 1936).'; substitute 'as defined in section 6-10 of the ITAA 1997. Statutory income includes amounts included in assessable income by section 15-2 of the ITAA 1997.'

2. Paragraph 3

Omit the paragraph; substitute:

3. Whether or not a particular receipt is ordinary income depends on its character in the hands of the recipient. A receipt that, in a real sense, is a product of any employment of, or services rendered by, the recipient, or of any business or other income producing activity carried on by the recipient, or compensation for the loss of other income will, generally, be ordinary income.

3. Paragraph 4

Omit the paragraph.

4. Paragraph 5

Omit 'of the ITAA 1997'.

TD 2004/75

5. Paragraph 6

- (a) Omit 'Paragraph 26(e) of the ITAA 1936'; substitute 'Section 15-2'.
- (b) After 'compensations, benefits,'; insert 'bonuses'.
- (c) After 'in respect of'; insert 'or in relation to'.

6. Paragraph 7

- (a) Omit 'paragraph 26(e) of the ITAA 1936'; substitute 'section 15-2'.
- (b) Omit 'paragraph 26(e)'; substitute 'section 15-2'.

7. Date of Effect

Omit '21 and 22 of Taxation Ruling TR 92/20'; substitute '75 and 76 of Taxation Ruling TR 2006/10'.

8. Related Rulings/Determinations

Omit 'TR 92/20; IT 2639'; substitute 'TR 2006/10'.

9. Legislative references

Omit:

- ITAA 1936 26(e)

Insert:

- ITAA 1997 6-10
- ITAA 1997 15-2

This Addendum applies on and from 14 September 2006.

Commissioner of Taxation

15 February 2012

ATO references

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