


TR 1999/17A1 - Addendum - Income tax: sportspeople - receipts and other benefits obtained from involvement in sport

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Addendum

Taxation Ruling TR 1999/17

Income tax: sportspeople – receipts and other benefits obtained from involvement in sport

This Addendum amends Taxation Ruling TR 1999/17 to reflect the changes to the law caused by the repeal of inoperative provisions.

Taxation Ruling TR 1999/17 is amended as follows:

1. Paragraph 3

Omit 'PAYE'; substitute 'PAYG'.

2. Paragraph 19

(a) Omit 'three provisions of the ITAA 1936'; substitute 'provisions'.

(b) Omit the first dot point; substitute

- section 15-2 of the ITAA 1997, which provides that the assessable income shall include'...the value to you of all allowances, gratuities, compensation, benefits, bonuses and premiums *provided to you in respect of, or for or in relation directly or indirectly to, any employment of or services rendered...

(c) In the second dot point, insert '(ITAA 1936)' after section 21.

(d) In the third dot point, insert '(ITAA 1936)' after section 21A.

3. Paragraph 27

Omit 'paragraph 26(e) of the ITAA 1936'; substitute 'section 15-2 of the ITAA 1997'.

4. Paragraph 28

Omit '(refer paragraph 5 of the Taxation Ruling IT 2262)'

5. Paragraph 44

At dot point three, omit 'income (unless specifically exempted from assessable income under paragraph 23(z) of the ITAA 1936)'; substitute 'assessable income (unless specifically exempted under section 51-10 of the ITAA 1997)'.

6. Paragraph 54

Omit 'paragraph 26(e)'; substitute 'section 15-2 of the ITAA 1997'.

7. Paragraph 71

Omit 'outlayed'; substitute 'outlaid'.

8. Paragraph 80

Omit 'paragraph 26(e)'; substitute 'section 15-2 of the ITAA 1997'.

9. Paragraph 111

Omit 'paragraph 26(e)'; substitute 'section 15-2 of the ITAA 1997'.

10. Related Rulings/Determinations

Omit 'IT 2262; IT 2474;'.

11. Legislative references

Omit the references; substitute:

- ITAA 1936 21
- ITAA 1936 21A
- ITAA 1936 23L
- ITAA 1997 6-5(1)
- ITAA 1997 6-5(4)
- ITAA 1997 6-10
- ITAA 1997 8-1
- ITAA 1997 15-2
- ITAA 1997 51-10
- ITAA 1997 995-1

This Addendum applies on and from 14 September 2006.

ATO references

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ATOlaw topic: Income Tax ~~ Assessable income ~~ employment income
– Australian sourced
Income Tax ~~ Assessable income ~~ business and
professional income – Australian sourced
Income Tax ~~ Assessable income ~~ personal services
income