


TR 97/22W - Income tax: exempt sporting clubs

 This cover sheet is provided for information only. It does not form part of *TR 97/22W - Income tax: exempt sporting clubs*

 This Ruling has been replaced by [TR 2021/D6](#)

 This document has changed over time. This is a consolidated version of the ruling which was published on *6 October 2021*



Notice of Withdrawal

Taxation Ruling

Income tax: exempt sporting clubs

Taxation Ruling TR 97/22 is withdrawn with effect from 7 October 2021.

1. TR 97/22 sets out the Commissioner's view on when societies, associations or clubs are established for the 'encouragement of a game or sport' in determining whether they are exempt from income tax under table item 9.1(c) of section 50-45 of the *Income Tax Assessment Act 1997*.
2. It will be replaced by draft Taxation Ruling TR 2021/D6 *Income tax: the games and sports exemption*, which will issue on 7 October 2021. TR 2021/D6 does not reflect a change in the Commissioner's view; rather, it refreshes the view expressed in TR 97/22 to make it more contemporary. It also takes into account *Commissioner of Taxation of the Commonwealth of Australia v Word Investments Limited* [2008] HCA 55.
3. The views in TR 97/22 will be incorporated into TR 2021/D6.

Commissioner of Taxation

6 October 2021

ATO references

NO: 1-B4KCNQE
ISSN: 2205-6211

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).