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This Ruling has been replaced by TR 2021/D6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*

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Taxation Ruling TR 97/22 is withdrawn with effect from 7 October 2021.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