



CR 2002/19W - Income tax: assessable income: football umpires: Tasmanian Football League Umpires Association (TFLUA) receipts

 This cover sheet is provided for information only. It does not form part of *CR 2002/19W - Income tax: assessable income: football umpires: Tasmanian Football League Umpires Association (TFLUA) receipts*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 January 2004*



Class Ruling

Income tax: assessable income: football umpires: Tasmanian Football League Umpires Association (TFLUA) receipts

Preamble

*The number, subject heading, and the **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Withdrawal**, **Arrangement** and **Ruling** parts of this document are a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**. CR 2001/1 explains **Class Rulings** and **Taxation Rulings TR 92/1** and **TR 97/16** together explain when a Ruling is a public ruling and how it is binding on the Commissioner.*

Withdrawal

1. This Ruling is withdrawn and ceases to have effect after 31 December 2003. The Ruling continues to apply, in respect of the tax laws ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, for arrangements entered into prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

Commissioner of Taxation

10 April 2001

Previous Ruling:

Not previously released in draft form

- sporting organisations
- sports people
- travel allowances

Related Rulings/Determinations:

TR 92/1; TR 92/20; TR 97/16;
CR 2001/1

Legislative references:

- FBTA 1986 20
- FBTA 1986 22
- ITAA 1936 26(e)
- ITAA 1936 26(eaa)
- ITAA 1997 6-5
- ITAA 1997 6-5(1)
- ITAA 1997 6-10
- ITAA 1997 8-1
- Copyright Act 1968

Subject references:

- allowances
- assessable income
- hobby v business
- motor vehicle allowances
- sport

Class Ruling

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FOI status: **may be released**

ATO References

NO 2002/004016

ISSN: 1445 2014