



CR 2004/150W - Income tax: capital gains tax: non-exempt registered clubs in New South Wales - poker machine entitlements

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2008*



Class Ruling

Income tax: capital gains tax: non-exempt registered clubs in New South Wales – poker machine entitlements

Preamble

The number, subject heading, **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 This Ruling is withdrawn from 30 June 2008.

Commissioner of Taxation

15 December 2004

Previous draft:

Not previously issued as a draft

- pre-CGT assets
- statutory licences

Related Rulings/Determinations:

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

Legislative references:

Subject references:

- acquisition of CGT assets
- amusement & gambling equipment
- capital gains tax
- CGT assets
- CGT cost base
- CGT event A1 – disposal of a CGT asset
- CGT events
- CGT events C1-C3 – end of a CGT asset
- CGT exemptions
- entities & taxpayer groups
- mutuality principle
- non-profit associations & clubs
- non-profit entities

- ITAA 1997 Div 50
- ITAA 1997 102-5
- ITAA 1997 102-5(1)
- ITAA 1997 102-10
- ITAA 1997 Div 104
- ITAA 1997 104-10
- ITAA 1997 104-25
- ITAA 1997 108-5(1)
- ITAA 1997 109-5
- ITAA 1997 Div 110
- ITAA 1997 Div 112
- ITAA 1997 Div 114
- ITAA 1997 Div 115
- ITAA 1997 115-10
- ITAA 1997 Div 152
- ITAA 1997 Subdiv 152-A
- ITAA 1997 152-15
- ITAA 1997 152-40(1)
- ITAA 1997 152-40(1)(b)
- ITAA 1997 Subdiv 152-B

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- ITAA 1997 152-205
- ITAA 1997 Subdiv 152-D
- ITAA 1997 Subdiv 152-E
- ITAA 1997 152-410
- Copyright Act 1968
- TAA 1953 Pt IVA
- RCA 1976 (NSW)
- GMA 2001 (NSW)
- GMA 2001 (NSW) 15(1)(b)

- GMA 2001 (NSW) Sch 1

Case references:

- *The Bohemians Club v. Acting Federal Commissioner of Taxation* (1918) 24 CLR 334

ATO references

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