



***CR 2004/81W - Income tax: assessable income:
assessability of a Matched Savings Payment
received under the ANZ - Brotherhood of St.
Laurence pilot Saver Plus Program***

 This cover sheet is provided for information only. It does not form part of *CR 2004/81W - Income tax: assessable income: assessability of a Matched Savings Payment received under the ANZ - Brotherhood of St. Laurence pilot Saver Plus Program*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2005*



Class Ruling

Income tax: assessable income: assessability of a Matched Savings Payment received under the ANZ – Brotherhood of St. Laurence pilot Saver Plus Program

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 This Class Ruling is withdrawn and ceases to have effect after 30 June 2005. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified arrangement during the term of the Ruling. Thus the Ruling continues to apply to those persons, even following its withdrawal, who entered into the specified arrangement prior to withdrawal of the Ruling. This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

Commissioner of Taxation

4 August 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; CR 2002/49; IT 2674;
TR 92/1; TR 92/20; TR 97/16;
TR 99/17

Subject references:

- assessable income
- gifts to individuals

Legislative references:

- Copyright Act 1968
- TAA 1953 Pt IVAAA
- ITAA 1997 6-5
- ITAA 1997 6-5(1)
- ITAA 1997 6-10
- ITAA 1997 6-10(1)
- ITAA 1997 6-10(2)
- ITAA 1997 6-15
- ITAA 1997 6-15(1)
- ITAA 1936 26(e)

Case references:

- Squatting Investment Co Ltd v. FC of T (1953) 86 CLR 570 (1953) 5 AITR 496 (1953) 10ATD 126
- Scott v. FC of T (1966) 117 CLR 514 (1966) 10 AITR 367 (1966) 14 ATD 286
- Hayes v. DC of T (1956) 96 CLR 47 (1956) 6 AITR 248 (1956) 11 ATD 68
- FC of T v. Dixon (1952) 86 CLR 540 (1952) 5 AITR 443 (1952) 10 ATD 82
- A.L. Hamblin Equipment Pty Ltd v Federal Commissioner of Taxation (1974) 130 CLR 159; (1974) 74 ATC 4001; (1974) 4 ATR 208
- Commissioner of Taxes (Victoria) v Phillips 55 CLR 144

ATO references

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