

# ***CR 2004/87A - Addendum - Income tax: assessable income: sport umpires and coaches: Trinity College Gawler Incorporated***

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# Addendum

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## Class Ruling

Income tax: assessable income: sport  
umpires and coaches: Trinity College  
Gawler Incorporated

This Addendum amends Class Ruling CR 2004/87 to correct the statement that payments made to umpires and coaches are withholding payments under Division 12 in Schedule 1 to the *Taxation Administration Act 1953*. The payments are not withholding payments.

**CR 2004/87 is amended as follows:**

**Omit paragraph 37 and substitute with:**

37. As explained above, fees paid to umpires and coaches are not assessable income. The payments are not regarded as withholding payments under Division 12 in Schedule 1 to the *Taxation Administration Act 1953*. An entity making such payments to the coaches and umpires who are in the class of persons to which this Ruling applies will not be required to withhold amounts from these payments.

This Addendum applies on and from 18 August 2004.

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**Commissioner of Taxation**

1 September 2004

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ATO references

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