



# ***CR 2005/101W - Income tax: assessable income: football umpires: Albury Umpires League Inc. receipts***

 This cover sheet is provided for information only. It does not form part of *CR 2005/101W - Income tax: assessable income: football umpires: Albury Umpires League Inc. receipts*

 This document has changed over time. This is a consolidated version of the ruling which was published on *30 August 2006*



## Notice of Withdrawal

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### Class Ruling

Income tax: assessable income: football umpires: Albury Umpires League Inc. receipts

Class Ruling CR 2005/101 is withdrawn with effect from 1 April 2006.

1. Class Ruling CR 2005/101 addressed the income tax consequences for Australian Rules Football umpires who received payments for umpiring matches for the Albury Umpires League Inc.
2. The North East Umpires Board is now responsible for the administration and co-ordination of umpiring Australian Rules Football within North East Victoria and Southern New South Wales, which includes the former Albury Umpires League. Class Ruling CR 2006/85 addresses the income tax consequences for Australian Rules Football umpires who received payments for umpiring matches for the North East Umpires Board.

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#### Commissioner of Taxation

30 August 2006

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#### ATO references

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ATOlaw topic: Income Tax ~~ Assessable income ~~ allowances and benefits  
Income Tax ~~ Assessable income ~~ other payments  
Income Tax ~~ Deductions ~~ miscellaneous expenses  
Income Tax ~~ Deductions ~~ motor vehicle expenses