



***CR 2005/17W - Income tax: assessable income:  
Worker Assistance Program to assist recipients to  
commence a business - Western Australian Timber  
Industry Assistance Program***

 This cover sheet is provided for information only. It does not form part of *CR 2005/17W - Income tax: assessable income: Worker Assistance Program to assist recipients to commence a business - Western Australian Timber Industry Assistance Program*

 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: assessable income:  
Worker Assistance Program to assist  
recipients to commence a business –  
Western Australian Timber Industry  
Assistance Program

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### *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

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1. This Ruling is withdrawn from 30 June 2008.

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### Commissioner of Taxation

6 April 2005

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#### *Previous draft:*

Not previously issued as a draft

#### *Related Rulings/Determinations:*

CR 2001/1; TR 92/1; TR 92/20;  
TR 97/16; TR 2003/13

#### *Subject references:*

- assessable recoupments
- bounties and subsidies
- capital gains tax
- eligible termination payments
- ordinary income

#### *Legislative references:*

- ITAA 1936 26(g)
- ITAA 1936 Pt III Div 2 Subdiv AA
- ITAA 1936 27A(1)
- ITAA 1997 6-5

- ITAA 1997 6-5(1)
- ITAA 1997 6-10
- ITAA 1997 6-10(3)
- ITAA 1997 8-1
- ITAA 1997 15-10
- ITAA 1997 Subdiv 20-A
- ITAA 1997 20-20(3)
- ITAA 1997 20-30
- ITAA 1997 20-35
- ITAA 1997 20-40
- ITAA 1997 20-50
- ITAA 1997 Div 40
- ITAA 1997 Pt 3-1
- ITAA 1997 104-25
- ITAA 1997 104-25(3)
- ITAA 1997 108-5
- ITAA 1997 109-5(2)
- ITAA 1997 Div 110
- ITAA 1997 110-45(1B)
- ITAA 1997 110-45(2)
- ITAA 1997 110-45(3)

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- ITAA 1997 Div 112
- Copyright Act 1968

*Case references:*

- First Provincial Building Society v. FCT (1995) 56 FCR 320; 95 ATC 4145; 30 ATR 207
- G.P. International Pipecoaters Pty Ltd v. Federal Commissioner of Taxation (1990) 170 CLR 124; (1990) 64 ALJR 392; (1990) 93 ALR 193; (1990) 90 ATC 4413; (1990) 21 ATR 1

- Placer Development Ltd v. Commonwealth of Australia (1969) 121 CLR 353; [1969] ALR 801
- Reseck v. FCT (1975) 133 CLR 45; 75 ATC 4213; (1975) 5 ATR 538
- Scott v. Federal Commissioner of Taxation (1966) 117 CLR 514; (1966) 40 ALJR 205; [1967] ALR 561; (1966) 14 ATD 286

*Other references:*

- The Macquarie Dictionary, 3rd edn

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ATO references

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