

***CR 2005/18W - Income tax: assessable income:  
Worker Assistance Program to assist business  
development for recipients with an existing business  
- Western Australian Timber Industry Assistance  
Program***

⚠ This cover sheet is provided for information only. It does not form part of *CR 2005/18W - Income tax: assessable income: Worker Assistance Program to assist business development for recipients with an existing 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  
business development for recipients with  
an existing business – Western Australian  
Timber Industry Assistance 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 This Ruling is withdrawn from 30 June 2008.

### **Commissioner of Taxation**

6 April 2005

<i>Previous draft:</i>	- ITAA 1997 6-10(3)
Not previously issued as a draft	- ITAA 1997 15-10
	- ITAA 1997 Subdiv 20-A
<i>Related Rulings/Determinations:</i>	- ITAA 1997 20-20
CR 2001/1; TR 92/1; TR 92/20;	- ITAA 1997 Pt 3-1
TR 97/16; TR 2003/13	- ITAA 1997 104-25
	- ITAA 1997 104-25(3)
	- ITAA 1997 108-5
<i>Subject references:</i>	- ITAA 1997 109-5(2)
- assessable recoupments	- ITAA 1997 Div 110
- bounties and subsidies	- ITAA 1997 110-45(1B)
- capital gains tax	- ITAA 1997 110-45(2)
- eligible termination payments	- ITAA 1997 110-45(3)
- ordinary income	- ITAA 1997 Div 112
	- ITAA 1997 118-20
<i>Legislative references:</i>	- ITAA 1997 118-20(1B)
- ITAA 1936 Pt III Div 2 Subdiv AA	- ITAA 1997 118-20(2)
- ITAA 1936 27A(1)	- ITAA 1997 118-20(3)
- ITAA 1997 6-5	- ITAA 1997 118-20(4)
- ITAA 1997 6-5(1)	- ITAA 1997 118-20(4A)
- ITAA 1997 6-10	- ITAA 1997 118-20(4B)

# CR 2005/18

- ITAA 1997 118-20(5)
- ITAA 1997 118-20(6)
- Copyright Act 1968

*Case references:*

- 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

NO: 2005/4450  
ISSN: 1445-2014