

CR 2005/9W - Income tax: research and development: membership funding for the Australian Coal Association Research Program



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This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2010*



Class Ruling

Income tax: research and development: membership funding for the Australian Coal Association Research 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 This Ruling is withdrawn and ceases to have effect after 30 June 2010. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who enter into and carried out the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, for arrangements entered into prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

Commissioner of Taxation

9 March 2005

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 92/20;
TR 97/16; IT 2442; IT 2451

Subject references:

- contracted Expenditure
- on own Behalf
- research and development expenditure

Legislative references:

- Copyright Act 1968

- International Tax Agreements Act 1953 Sch 2
- Industry Research and Development Act 1986 39F
- TAA 1953 Pt IVAAA
- ITAA 1936 26AAB
- ITAA 1936 73B
- ITAA 1936 73B(1)
- ITAA 1936 73B(3A)
- ITAA 1936 73B(3B)
- ITAA 1936 73B(9)
- ITAA 1936 73B(10)
- ITAA 1936 73B(13)

Case references:

CR 2005/9

- Cuthbertson and Richards
Sawmills Pty Ltd v. Thomas (1999)
93 FCR 141
- R v. Portus: Ex parte Federated
Clerks Union of Australia (1949) 79
CLR 428

- FC of T v. Robinson (1992) 92
ATC 4424; (1992) 23 ATR 364

ATO references

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