CR 2020/23 - Australian Football League Players' Association - AFLW competition education and training grants

Generated on: 4 June 2026, 01:31:39 AM

Class Ruling

Australian Football League Players' Association – AFLW competition education and training grants

Relying on this Ruling

This publication (excluding appendix) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Ruling applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Ruling.

Further, if we think that this Ruling disadvantages you, we may apply the law in a way that is more favourable to you.

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What this Ruling is about

1. This Ruling sets out income and fringe benefits tax consequences of amounts received by current or former members of the Australian Football League Players' Association (AFLPA) under the Australian Football League Women's (AFLW) Education and Training Grant Program.

2. Full details of the AFLW Education and Training Grant Program are set out in paragraphs 9 to 24 of this Ruling.

3. All legislative references in this Ruling are to the *Income Tax Assessment Act 1997*, unless otherwise indicated.

Who this Ruling applies to

4. This Ruling applies to you if you are a current or former member of the AFLPA (Members) and you receive an amount under the AFLW Education and Training Grant Program.

When this Ruling applies

5. This Ruling applies from 1 November 2019 to 1 November 2022.

Ruling

6. If you receive an amount under the AFLW Education and Training Grant Program, this is not assessable as ordinary income for the purposes of section 6-5, nor is it statutory income for the purposes of section 6-10.

7. You will not include a capital gain in your assessable income under section 102-5 as a result of you receiving an amount under the AFLW Education and Training Grant Program.

8. There are no fringe benefits tax consequences as a result of you receiving an amount under the AFLW Education and Training Grant Program.

Scheme

9. The following description of the scheme is based on information provided by the applicant. If the scheme is not carried out as described, this Ruling cannot be relied upon.

Australian Football League Players' Association

10. The following information is contained within the Rules of the Australian Football League Players' Association:

> **1A STATEMENT OF PURPOSES**
>
> The Australian Football League Players' Association ('AFLPA') was established to provide an appropriate consultative mechanism for the AFL and the Clubs to consult with the AFLPA as the collective voice of players, in making and implementing of player rules and other matters affecting an AFL player. The purposes of the AFLPA are to:
>
> 1A.1 provide Members with unified and representative organisation;
>
> 1A.2 facilitate marketing and licensing opportunities for Members;
>
> 1A.3 protect and advance the professional and industrial interests of Members who are contracted to play with a Club or AFLW Club in the Australian Football League or AFLW Competition as the case may be;
>
> 1A.4 provide information and assistance to Members;
>
> 1A.5 raise or borrow money on such terms and in such a manner as the AFLPA deems appropriate from time to time;
>
> 1A.6 administer and deal with the funds of the Association as deemed appropriate from time to time;
>
> 1A.7 develop such arrangements, projects and schemes designed to bring further benefits to Members as individuals or to the AFLPA;
>
> 1A.8 achieve and maintain an appropriate level of fair minimum terms and conditions for all AFL players commensurate with the status of the AFL competition;
>
> 1A.9 improve the terms and conditions to ensure the AFL continues to attract top sportspeople as players in the competition;
>
> 1A.10 ensure a role for the players through the AFLPA in the development of policies, procedures and arrangements to be directed at player safety and welfare issues.

1A.11 establish a long term program committed to making available ongoing professional support and counselling in a wide range of matters such as personal development, financial, legal and marital grief.

1A.12 mediate in regard to, and, if possible, to reconcile and settle disputes affecting individual Members or groups of Members.

1A.13 assist, participate and work with the AFL and the Clubs to enhance the game nationally, and increase the gross revenue of the competition.

…

4 MEMBERSHIP

Playing Member

…

4.3 A Player will be entitled to be entered on the register of Members as a Playing member as soon as the Player becomes registered with a Club or AFLW Club, completes a membership application form, and signs an authority for the Association to deduct the membership subscription fee from payments owing to the Player from a Club or otherwise makes arrangements for payments of the membership subscription fee and lodges such document/s with the CEO.

4.4 To remain a Member, a Member must pay the annual subscription fee.

Past Player member

4.5 A Past Player who applies to the Association in the form prescribed by the Board and whose application for membership as a Past Player member is approved by the Board, shall, upon payment to the Association of an entrance fee, as determined by the Board from time to time, or upon authorising the Association to deduct such entrance fee from any retirement account benefit he may become entitled to, be entitled to be entered on the Register of Members as a Past Player member.

…

36 COLLECTIVE BARGAINING AGREEMENT

36.1 Each Member acknowledges that the Board may, on behalf of the Member enter into negotiations with the AFL to agree on a Collective Bargaining Agreement and each Member agrees to be bound by the terms of the Collective Bargaining Agreement.

Collective bargaining agreement

11. The AFL (as the controlling body of the AFLW Competition) and the AFLPA entered into an AFLW collective bargaining agreement (CBA) operating for the period 1 November 2019 to 31 October 2022.

12. The CBA is an agreement between the AFL and the AFLPA which, in accordance with clause 2 of the CBA, applies to:

- the AFL
- the AFLPA, and
- each Player employed by a Club.

13. As per the background to the CBA, the AFL has the power to bind the AFLW Clubs to the CBA while the AFLPA has the authority to bind AFLPA members who are Players participating in the AFLW Competition to the CBA.

14. ‘Player’ is defined in the CBA to mean ‘a player of AFLW who is or becomes contracted with a Club or who is or becomes listed with the AFL as a Player with a Club’.

15. 'Club' is defined in the CBA as an AFL club licensed by the AFL to field a team in the AFLW.

16. Clause 17 of the CBA provides:

(a) The AFL and the AFLPA each recognise that the Player Development Governance Committee (as defined and established in accordance with clause 20 of the AFL Men's CBA) has been established to have a whole of industry approach to player wellbeing and development.

(b) The Player Development Governance Committee will operate on the same basis for the AFLW as it does for the AFL Men's.

17. Clause 18(a) of the CBA provides:

> The AFL shall pay to the AFLPA the amount set out in Item 7 of Schedule A to fund Player development programs and services provided by the AFL, a Club or Clubs, and/or the AFLPA (**Player Development Programs & Services**). The AFLPA will hold the funding for Player Development Programs & Services in a specific account (separate from the AFLPA's other funds) and allocate such funds overseen by the Player Development Governance Committee.

Education and training grants

18. The 2019 application form for the AFLW Education and Training Grant Program requires applicants to provide the reasons for undertaking a course or training together with the bank account details into which payment is to be made.

19. The AFLPA are responsible for promoting the AFLW Education and Training Grant Program to Players.

Eligibility

20. To be eligible to receive an AFLW education and training grant:

- The Player must be a current member of the AFLPA and be currently contracted with an AFLW Club.
- Applicants must have successfully completed the subjects that they have undertaken in the semester or successfully completed the course.
- The course undertaken must be accredited with a registered training and/or educational institution.

21. Eligibility for an AFLW education and training grant may be extended by the AFLPA to include past AFLW Players.

Payments

22. Any grants made under the AFLW Education and Training Grants Program are approved at the absolute discretion of the AFLPA Education & Training Grant Committee. If a grant is approved, it is paid direct to the Player's bank account if there is evidence of a receipt for payment and satisfactory completion of the course. The Player's semester results must be submitted with the application form.

23. The following funding guidelines are provided from the 2019 application form:

- University – $2,750 per year
- Professional qualification – $1,100

- Masters – $3,300 per year
- TAFE Certificate – $825 to $1,100
- Diploma – $2,200
- Short course – $550.

24. A successful applicant is not required to enter into any contractual relationship with either the AFLPA or a sponsor to perform services of any kind in return for the payment of the AFLW education and training grant.

Commissioner of Taxation
22 April 2020

Appendix – Explanation

This Explanation is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.

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Grant is not included in assessable income

25. A payment or other benefit received by a taxpayer is included in assessable income if it is:

- income in the ordinary sense of the word (ordinary income), or
- an amount or benefit that through the operation of the provisions of the tax law is included in assessable income (statutory income).

Ordinary income

26. Subsection 6-5(1) provides that an amount is included in your assessable income if it is income according to ordinary concepts.

27. The legislation does not provide specific guidance on the meaning of income according to ordinary concepts. However, a substantial body of case law exists which identifies likely characteristics.

28. In *GP International Pipecoaters Pty Ltd v Commissioner of Taxation (Cth)*, the Full High Court stated[1]:

> To determine whether a receipt is of an income or of a capital nature, various factors may be relevant. Sometimes the character of receipts will be revealed most clearly by their periodicity, regularity or recurrence; sometimes, by the character of a right or thing disposed of in exchange for the receipt; sometimes, by the scope of the transaction, venture or business in or by reason of which money is received and by the recipient's purpose in engaging in the transaction, venture or business.

29. Amounts that are periodical, regular or recurrent, relied upon by the recipient for their regular expenditure and paid to them for that purpose are likely to be ordinary income[2], as are amounts that are the product in a real sense of any employment of, or

[1] *GP International Pipecoaters Pty Ltd v Commissioner of Taxation (Cth)* [1990] HCA 25.
[2] *Commissioner of Taxation (Cth) v Dixon* [1952] HCA 65 (*Dixon*).

services rendered by, the recipient.[3] Amounts paid in substitution for salary or wages foregone or lost may also be ordinary income.[4]

30. Ultimately, whether or not a particular receipt is ordinary income depends on its character in the hands of the recipient.[5] The whole of the circumstances must be considered[6] and the motive of the payer may be relevant to this consideration.[7]

31. In *Scott*, Windeyer J considered whether a gratuitous payment to the taxpayer's solicitor was income. His Honour held that, to be income, the gratuitous payment had to be in a relevant sense a product of the donee's income-producing activities. In *The Commissioner of Taxation of the Commonwealth of Australia v Harris G.O.*[8], a bank made a lump sum payment to supplement a former employee's pension so as to alleviate the negative effects of high inflation. The majority held that the payment was not a product of the former employment and this was an important element in finding that the payment was not income.

32. There is no employment or business relationship between the Member and the AFLPA. A successful applicant is not required to enter into any contractual relationship with either the AFLPA or a sponsor to perform services of any kind in return for the payment of the grant monies.

33. The grant is for payments for course fees, student fees, tuition and essential course materials for courses accredited with registered educational institutions. It does not specifically contribute towards the Member's living expenses. The grants are made by reimbursement to the Member or reimbursement to a third party.

34. The timing of a payment varies, depending on the expense claimed. Payments are only made upon receipt of a dated invoice or receipt and evidence of satisfactory completion of the unit/course. The grant period does not extend beyond one year unless further applications are made and approved.

35. The payments made under the grant may take the form of a lump sum as a predetermined expense.[9] The payments are not periodic payments, even if the expense should arise more than once. The payment is not expected or relied upon by the recipient to meet ordinary living expenses.

36. These factors, when considered together, lead to the conclusion that the amounts received by the Members under the AFLW Education and Training Grant Program are not ordinary income under subsection 6-5(1).

37. If paid directly to an educational institution on behalf of a Member, the payment is not derived as income by the Member under subsection 6-5(4), as the payment would not be ordinary income if received personally.

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[3] *Hayes v Commissioner of Taxation (Cth)* [1956] HCA 21, *Commissioner of Taxation of the Commonwealth of Australia v Rowe, Anthony John Poulston* [1995] FCA 834.
[4] *Dixon,* per Fullagar J.
[5] *Scott v Federal Commissioner of Taxation* [1966] HCA 48 (*Scott*), *Hayes v Commissioner of Taxation (Cth)* [1956] HCA 21, *Federal Coke Company Pty Limited v The Commissioner of Taxation of the Commonwealth of Australia* [1977] FCA 29.
[6] *Squatting Investment Co Ltd v Commissioner of Taxation* [1953] HCA 13.
[7] *Scott*.
[8] *The Commissioner of Taxation of the Commonwealth of Australia v Harris, G.O.* [1980] FCA 74.
[9] *Commissioner of Taxation of the Commonwealth of Australia v Ranson, E.L.* [1989] FCA 741 per Davies and Hill JJ.

Statutory income

38. Section 6-10 provides that your assessable income includes statutory income amounts that are not ordinary income but are included as assessable income by another provision.

39. Section 6-10 includes in assessable income amounts that are not ordinary income; these amounts are statutory income. A list of the statutory income provisions can be found in section 10-5. That list includes a reference to section 15-2.

40. Subsection 15-2(1), provides that your assessable income includes:

> ... the value to you of all allowances, gratuities, compensation, benefits, bonuses and premiums provided to you in respect of, or for or in relation directly or indirectly to, any employment of or services rendered by you ...

41. An amount received by a Member under the AFLW Education and Training Grant Program will be statutory income under section 15-2 if it is provided in respect of, or for or in relation directly or indirectly to, any employment or services rendered by the eligible member.

42. As explained in paragraphs 45 to 65 of this Ruling relating to fringe benefits tax:

- there are similarities between the meaning of 'in respect of employment' in the context of the definition of 'fringe benefit' in subsection 136(1) of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) and 'in respect of, or for or in relation directly or indirectly to, any employment of or services rendered by you' in the context of former paragraph 26(e) of the *Income Tax Assessment Act 1936* (ITAA 1936), which section 15-2 has now replaced
- it is in their capacity as Members of the AFLPA in which Players receive the education and training grant, and not because of their employment relationship with an AFLW Club.

43. As such, it is accepted that the amounts received by members under the AFLW Education and Training Grant Program will not be assessable income by the operation of section 15-2.

44. Statutory income can include net capital gains under subsection 102-5(1). There are no capital gains tax consequences as a result of a member receiving an amount under the AFLW Education and Training Grants Program.

Grant is not a fringe benefit

Grant is an expense payment benefit

45. Generally[10] a fringe benefit is provided when a benefit is provided in respect of the employment of an employee to that employee (or their associate) by:

- their employer
- an associate of their employer
- a third party under an arrangement with their employer that comes within paragraph (e) of the definition of 'fringe benefit' in subsection 136(1) of the FBTAA, or

[10] Refer to the definition of fringe benefit in section 136 of the FBTAA, there are exclusions in paragraphs (f) to (s) of the definition of fringe benefit, for example, salary and wages are excluded by paragraph (f), and exempt fringe benefits are excluded by paragraph (g).

- a third party where their employer (or an associate) participates in or facilitates the provision or receipt of the benefit in a manner that comes within paragraph (ea) of the definition of 'fringe benefit' in subsection 136(1) of the FBTAA.

46. It can be accepted under the scheme that:

- because the AFLPA reimburses certain costs associated with education and training incurred by a player by way of the AFLW Education and Training Grant, the AFLPA provides an expense payment benefit[11] to Players
- *Spriggs v Commissioner of Taxation*[12] (*Spriggs*) is authority which supports the conclusion that there is an employment relationship between the relevant AFLW Club and the Players
- the AFLW Club as the employer does not directly provide the Education and Training Grant to Players
- the AFLPA is not an associate of the AFLW Club for the purposes of the definition of 'fringe benefit' in subsection 136(1) of the FBTAA, and
- paragraph (e) of the definition of 'fringe benefit' in subsection 136(1) of the FBTAA does not apply because the allocation of funds to the Players is determined by the AFLPA, rather than by an agreement entered into between an AFLW Club (or an associate) and the AFLPA.

47. Importantly, paragraph (ea) of the definition of 'fringe benefit' does not require the provider[13] of the benefit to be the employer.

48. Subparagraph (ea)(ii) of the definition of 'fringe benefit' will apply where an employer (or an associate) participates in, facilitates or promotes a scheme or plan involving the provision of the benefit.

49. Under the scheme, the funds used to provide the grants are provided by the AFL to the AFLPA under the terms of the CBA. The CBA is an agreement negotiated between the AFL (on behalf of the AFLW Clubs) and the AFLPA (on behalf of the Players). The CBA applies to each AFLW Club which is bound to the agreement by the AFL. As set out in the decision in *Spriggs*, the CBA is incorporated into the contract between the AFLW Club and the Player.

50. The incorporation of the CBA (which provides for the establishment of the AFLW Education and Training Grants Program) into the contract between the employer (the AFLW club) and the employee (the Player) and the binding nature of the CBA on the AFLW Clubs are factors that indicate the employer participates in the scheme or plan (being the AFLW Education and Training Grants Program) under which the benefit (being the grant as a reimbursement) is provided.

51. It is also considered that the AFLW Clubs provide some support to the Players participating in the AFLW Education and Training Grant Program by recognising player commitments under the program and accommodating their attendance in associated education and training activities.

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[11] Section 20 of the FBTAA provides that where a provider reimburses expenditure of another person (the recipient) the reimbursement will constitute the provision of a benefit by the provider to the recipient.

[12] *Spriggs v Commissioner of Taxation* [2009] HCA 22 (*Spriggs*) at [43] where it was concluded that the AFL Standard Playing contract was a contract of employment, although the Court also concluded that it was not *solely* a contract of employment.

[13] 'Provider' is defined in subsection 136(1) of the FBTAA to mean 'the person who provides the benefit'.

52. Given the incorporation of the CBA into the contract between the AFLW Club and the Player, the AFLW Clubs, as the employer, know, or ought reasonably to know they are participating in, facilitating or promoting the scheme or plan under which the amount is provided.

53. As such, paragraph (ea) of the definition of fringe benefit in subsection 136(1) of the FBTAA does apply to the scheme and the AFLW Clubs.

54. Thus, the provision of the ALFW Education and Training Grant will be an expense payment benefit[14] that will satisfy the definition of a 'fringe benefit' if it can be established that the grant is provided in respect of the employment of the employees, in this case being the player.

Grant is not 'in respect of the employment'

55. The term 'in respect of', in relation to the employment of an employee, is defined in subsection 136(1) of the FBTAA to include 'by reason of, by virtue of, or for or in relation directly or indirectly to, that employment'.

56. The meaning of 'in respect of employment' in the context of the FBTAA was considered in *J & G Knowles v Commissioner of Taxation*[15], where the Full Federal Court concluded that there must be a 'sufficient or material, rather than a, casual connection or relationship between the benefit and the employment'.[16]

57. The similarity of the phrase 'in respect of' with former paragraph 26(e) of the ITAA 1936 was noted in *Starrim Pty Ltd v Commissioner of Taxation*[17]:

> …The concluding words of that definition ('for or in relation directly or indirectly to, that employment') are more general. But the same words occurred in the expression 'in respect of, or in relation directly or indirectly to any employment' in s 26(e) of the ITAA 36 that was considered by the High Court in *Smith v Federal Commissioner of Taxation*. I think that they should be understood conformably with the expressions 'by reason of' and 'by virtue of' in the definition in subs 136(1) of the Act.

58. In *Payne, Janet Lynn v Commissioner of Taxation*[18] the words 'for or in relation directly or indirectly to, that employment' in former paragraph 26(e) of the ITAA 1936 were considered. In concluding that the value of airline tickets received as part of a frequent flyer program were not assessable income, the Federal Court concluded that:

> The benefit was received under a scheme instituted by Qantas for its benefit. The employer had no part in the scheme as such. The employer did not arrange for the employee to participate in the scheme. It did not pay for the employee's participation in the scheme. It did not even, so far as the facts show, encourage its employees to participate in the scheme. It did nothing to provide the benefit alleged to be taxable in the employee's hand.

59. Also in *Payne* it was said[19]:

> In my view, s 26(e) clearly requires that the relevant benefit be given or granted by the donor or granter in view of the taxpayer's employment by himself or some other employer. Although questions of motive may not require any close examination, in my opinion, the section, nevertheless, requires a recognition on the part of the donor or granter of the relationship between the benefit granted, and the employment of the donee or grantee taxpayer. In other words the employment must be either wholly or partly the reason for the

[14] As defined in section 20 of the FBTAA.
[15] *J & G Knowles v Commissioner of Taxation* [2000] FCA 196 (*Knowles*).
[16] *Knowles* at [26].
[17] *Starrim Pty Ltd v Commissioner of Taxation* [2000] FCA 952 at [46].
[18] *Payne, Janet Lynn v Commissioner of Taxation* [1996] FCA 347 (*Payne*).
[19] Per Foster J.

> donor or granter making the gift or the grant. It is for that reason that, in my view, the university prize referred to in the example postulated above would not be taxable. It would not be awarded to the recipient because of her employment by the firm which had required and paid for her participation in the course. Likewise, in the present case, Qantas provided the free ticket not because of Payne's employment with KPMG, but because she had become entitled to it under Qantas' own scheme.

60. Also relating to former paragraph 26(e) the Federal Court stated in *McArdle, J.W. v The Commissioner of Taxation for the Commonwealth of Australia*[20] that:

> In my opinion the passages cited indicate clearly that it is necessary to go beyond the historical or temporal connection which had existed or presently existed between an employer and an employee. It is necessary to consider whether the taxpayer received the payment in any capacity other than that of employee, whether there was any consideration other than services rendered or to be rendered, and whether it could be said that the payment was in consequence only of the employee's service or of some other consideration.

61. In the context of the AFLW Education and Training Grant Program, it cannot be ignored that a significant eligibility criteria for the grant is current employment with an AFLW club. There is recognition on the part of the AFLPA, as the provider of the benefit, of the employment relationship between the Player and the AFLW Club and in this sense, it could be said that this employment relationship is partly a reason for payment of the grant.

62. In contrast, a Player can be a current player without being a member of the AFLPA, but they cannot access the AFLW Education and Training Grant Program unless they are a member of the AFLPA. At the time that the amount is provided, it is the Player's membership of the AFLPA that gives the player access to the AFLW Education and Training Grant Program. It is not their employment with their AFLW Club that gives them access to the grant.

63. Applying the Federal Court's reasoning in *Payne*, the AFLPA recognises the Player's membership of the AFLPA when providing the grant and their employment by an AFLW Club is just one of a number of factors. It is the contractual right of the Player associated with their membership of the AFLPA which ultimately gives rise to the grant because without this relationship, there can be no grant.

64. Therefore, it is considered that the player's membership of the AFLPA is the capacity in which the player receives the grant and the grant is ultimately a consequence of their contractual rights as a member of the AFLPA rather than their employment relationship with an AFLW Club.

65. As such the Commissioner accepts that the amounts provided to Members under the AFLW Education and Training Grant Program do not have a sufficient or material connection with the employment of the Member with an AFLW Club to be 'in respect of employment' and therefore fall within the definition of 'fringe benefit' in subsection 136(1) of the FBTAA.

[20] *McArdle, J.W. v The Commissioner of Taxation for the Commonwealth of Australia* [1988] FCA 93.

References

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2011/91; CR 2015/84

Legislative references:

- ITAA 1936 former paragraph 26(e)
- ITAA 1997 6-5
- ITAA 1997 6-5(1)
- ITAA 1997 6-5(4)
- ITAA 1997 6-10
- ITAA 1997 10-5
- ITAA 1997 15-2
- ITAA 1997 15-2(1)
- ITAA 1997 102-5
- ITAA 1997 102-5(1)
- TAA 1953
- FBTAA 20
- FBTAA 136(1)

Case references:

- Commissioner of Taxation (Cth) v Dixon [1952] HCA 65; 86 CLR 540; [1953] ALR 17; 10 ATD 82; 26 ALJ 505
- Commissioner of Taxation of the Commonwealth of Australia v Ranson, E.L. [1989] FCA 741; 89 ATC 5322; 20 ATR 1652; 90 ALR 533
- Commissioner of Taxation of the Commonwealth of Australia v Rowe, Anthony John Poulston [1995] FCA 834; 60 FCR 99; 95 ATC 4691; 31 ATR 392
- Federal Coke Company Pty Limited v The Commissioner of Taxation of the Commonwealth of Australia [1977] FCA 29; 77 ATC 4255; 7 ATR 519; 15 ALR 449; 34 FLR 375
- GP International Pipecoaters Pty Ltd v Commissioner of Taxation (Cth) [1990] HCA 25; 170 CLR 124; 64 ALJR 392; 90 ATC 4413; 21 ATR 1
- Hayes v Commissioner of Taxation (Cth) [1956] HCA 21; (1956) 96 CLR 47; 11 ATD 68; 30 ALJ 96
- J & G Knowles v Commissioner of Taxation [2000] FCA 196; 96 FCR 402; 2000 ATC 4151; 44 ATR 22
- McArdle, J.W. v The Commissioner of Taxation for the Commonwealth of Australia [1988] FCA 93; 88 ATC 4222; 19 ATR 985; 79 ALR 637
- Payne, Janet Lynn v Commissioner of Taxation [1996] FCA 347; 66 FCR 299; 96 ATC 4407; 32 ATR 516
- Scott v Federal Commissioner of Taxation [1966] HCA 48; 117 CLR 514; 40 ALJR 205; [1967] ALR 561; 14 ATD 286
- Spriggs v Commissioner of Taxation [2009] HCA 22; 239 CLR 1; 2009 ATC 20-109; 72 ATR 148; 83 ALJR 749
- Squatting Investment Co Ltd v Commissioner of Taxation [1953] HCA 13; 86 CLR 570; [1953] ALR 366; 26 ALR 658; 10 ATD 126
- Starrim Pty Ltd v Commissioner for Taxation [2000] FCA 952; 102 FCR 194; 2000 ATC 4460; 44 ATR 487
- The Commissioner of Taxation of the Commonwealth of Australia v Harris G.O. [1980] FCA 74; 43 FLR 36; 80 ATC 4238; 10 ATR 869; 30 ALR 10

ATO references

NO:	1-KIL5J06
ISSN:	2205-5517
BSL:	IAI
ATOlaw topic:	Fringe benefits tax ~~ Interpretation ~~ In respect of employment Fringe benefits tax ~~ Interpretation ~~ Other Income tax ~~ Assessable income ~~ Ordinary income Income tax ~~ Assessable income ~~ Statutory income