



***TD 94/6W - Income tax: abnormal income of artists, sportspersons etc: can eligible taxable income be a negative amount for the purposes of Division 16A of Part III of the Income Tax Assessment Act 1936, so that a loss can be recognised from eligible activities and used to reduce average eligible taxable income?***

 This cover sheet is provided for information only. It does not form part of *TD 94/6W - Income tax: abnormal income of artists, sportspersons etc: can eligible taxable income be a negative amount for the purposes of Division 16A of Part III of the Income Tax Assessment Act 1936, so that a loss can be recognised from eligible activities and used to reduce average eligible taxable income?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 27 February 2008



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## Notice of Withdrawal

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### Taxation Determination

Income tax: abnormal income of artists, sportspersons etc: can eligible taxable income be a negative amount for the purposes of Division 16A of Part III of the *Income Tax Assessment Act 1936*, so that a loss can be recognised from eligible activities and used to reduce average eligible taxable income?

Taxation Determination TD 94/6 is withdrawn with effect from today.

1. This Determination explains that the definition of 'eligible taxable income' in section 158J of the *Income Tax Assessment Act 1936* (ITAA 1936) does not envisage a loss.
2. Section 158BA of the ITAA 1936 provides that Division 16A of Part III of the ITAA 1936 does not apply for the purposes of an assessment for the 1998-99 year of income or a later year of income.
3. The Determination does not have application to income tax years after the 1997-98 income year.

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**Commissioner of Taxation**

27 February 2008

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ATO references

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ATOlaw topic: Income Tax ~~ Rates of tax, averaging and tax free threshold