


# ***TR 2002/8A1 - Addendum - Income tax: assessability of payments received from strike funds***

 This cover sheet is provided for information only. It does not form part of *TR 2002/8A1 - Addendum - Income tax: assessability of payments received from strike funds*

 View the [consolidated version](#) for this notice.



# Addendum

---

## Taxation Ruling

### Income tax: assessability of payments received from strike funds

This Addendum amends Taxation Ruling TR 2002/8 to reflect the changes to the law resulting from the repeal of inoperative provisions.

#### **TR 2002/8 is amended as follows:**

##### **1. Paragraph 1**

After the paragraph, insert:

1A. All legislative references in this Ruling are to the *Income Tax Assessment Act 1997* (ITAA 1997) unless otherwise stated.

##### **2. Paragraph 2**

- (i) Omit 'of the *Income Tax Assessment Act 1997* ('ITAA 1997;')'.
- (ii) After 'income'; insert 'with reference to section 21 of the *Income Tax Assessment Act 1936* (ITAA 1936);'.
- (iii) Omit 'paragraph 26(e) of the *Income Tax Assessment Act 1936* ('ITAA 1936')'; substitute 'section 15-2'.

##### **3. Paragraph 3**

Omit 'of the ITAA 1997'

##### **4. Paragraph 5**

- (a) Omit '21 and 22'; substitute '75 and 76'.
- (b) Omit '92/20'; substitute '2006/10'.

##### **5. Heading before paragraph 8**

After '21'; insert ' of the ITAA 1936'

##### **6. Heading before paragraph 9**

Omit 'paragraph 26(e)'; substitute 'section 15-2: provided in respect of employment or services'.

## **7. Paragraph 9**

Omit 'paragraph 26(e) of the ITAA 1936'; substitute 'section 15-2'.

## **8. Heading before paragraph 18**

After '21', insert ' of the ITAA 1936'.

## **9. Heading before paragraph 19**

Omit 'paragraph 26(e)'; substitute 'section 15-2: allowances and other things provided in respect of employment or services'.

## **10. Paragraph 19**

Omit 'paragraph 26(e) of the ITAA 1936'; substitute 'section 15-2'.

## **11. Paragraph 20**

Omit 'paragraph 26(e) of the 1936 Act'; substitute 'section 15-2'.

## **12. Paragraph 21**

Omit the paragraph including the heading.

## **13. Detailed contents list**

- (a) After 'section 21' (both instances) insert ' of the ITAA 1936'.
- (b) Omit 'paragraph 26(e)' (both instances); substitute 'section 15-2: provided in respect of employment or services'.
- (c) Omit 'Cross references of provisions' and '21'.

## **14. Related Rulings/ Determinations**

Omit 'TR 92/1; TR 92/20; TR 97/16'; substitute 'TR 2006/10'

## **15. Legislative references**

Omit the list; substitute:

- ITAA 1936 21
- ITAA 1997 6-5
- ITAA 1997 15-2
- ITAA 1997 15-3

This Addendum applies on and from 14 September 2006.

---

**Commissioner of Taxation**

6 July 2011

---

## ATO references

NO: 1-21NHCY2

ISSN: 1039-0731

ATOlaw topic: Income Tax ~~ Assessable income ~~ allowances and  
benefits

Income Tax ~~ Assessable income ~~ other payments