

CR 2007/36A1 - Addendum - Income tax: Medal Incentive Funding payments provided by the Australian Olympic Committee

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! This document has changed over time. This is a consolidated version of the ruling which was published on *9 September 2015*

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



Addendum

Class Ruling

Income tax: Medal Incentive Funding payments provided by the Australian Olympic Committee

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2007/36 to reflect changes to the cessation of scheme. Class Ruling CR 2015/68 has issued to reflect the current scheme.

CR 2007/36 is amended as follows:

1. Table of contents

Omit:

Scheme	13
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Substitute:

Scheme	12A
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2. Paragraph 7

Omit the paragraph.

3. Paragraphs 8 and 9

Omit the paragraphs; substitute:

8. This Class Ruling applies from 1 July 2006 to 30 June 2014.

9. The Ruling does not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of issue of the Ruling (see paragraphs 75 to 76 of Taxation Ruling TR 2006/10).

4. Paragraph 13

Before the paragraph; insert:

12A. The scheme described includes specific details about MIF payments for the 2008 Olympic Games and 2010 Olympic Winter Games. MIF payments for the 2012 Olympic Games and the 2014 Olympic Winter Games are made under similar Guidelines.

5. Paragraph 47

Omit:

Scheme **13**

Substitute:

Scheme **12A**

6. Related Rulings/Determinations

Insert 'TR 2006/10, CR 2015/68'.

7. Legislative references

Omit:

- Copyright Act 1968

Insert:

- ITAA 1997

8. Case references

Omit:

- GP International Pipecoaters Pty Ltd v. FC of T (1990) 170 CLR 124; 90 ATC 3238; 21 ATR 1
- Scott v. FC of T (1935) 35 SR (NSW) 215; (1935) 3 ATD

Substitute:

- GP International Pipecoaters Pty Ltd v. FC of T (1990) 170 CLR 124; [1990] HCA 25; 90 ATC 4413; (1990) 21 ATR 1
- Scott v. FC of T (1935) 35 SR (NSW) 215; (1935) 3 ATD 142

This Addendum applies on and from 26 August 2015.

Commissioner of Taxation

26 August 2015

ATO references

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