

# ***TR 97/22W - Income tax: exempt sporting clubs***

! This cover sheet is provided for information only. It does not form part of *TR 97/22W - Income tax: exempt sporting clubs*

! This Ruling has been replaced by [TR 2021/D6](#)

! This document has changed over time. This is a consolidated version of the ruling which was published on *6 October 2021*



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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: exempt sporting clubs

Taxation Ruling TR 97/22 is withdrawn with effect from 7 October 2021.

1. TR 97/22 sets out the Commissioner's view on when societies, associations or clubs are established for the 'encouragement of a game or sport' in determining whether they are exempt from income tax under table item 9.1(c) of section 50-45 of the *Income Tax Assessment Act 1997*.
2. It will be replaced by draft Taxation Ruling TR 2021/D6 *Income tax: the games and sports exemption*, which will issue on 7 October 2021. TR 2021/D6 does not reflect a change in the Commissioner's view; rather, it refreshes the view expressed in TR 97/22 to make it more contemporary. It also takes into account *Commissioner of Taxation of the Commonwealth of Australia v Word Investments Limited* [2008] HCA 55.
3. The views in TR 97/22 will be incorporated into TR 2021/D6.

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**Commissioner of Taxation**  
6 October 2021

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ATO references

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