


CR 2015/19A1 - Addendum - Income tax: grants provided by the Australian Sports Commission under dAIS

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Addendum

Class Ruling

Income tax: grants provided by the Australian Sports Commission under dAIS

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2015/19 to reflect amendments to the dAIS Guideline and extension of the application of the Ruling.

CR 2015/19 is amended as follows:

1. Paragraph 7

- (a) After 'from 1 July 2014 to 30 June', omit '2019'; substitute '2021'.
- (b) After 'apply after 30 June', omit '2019'; substitute '2021'.
- (c) After 'TR 2006/10', insert '*Public Rulings*'.

2. Paragraph 8

- (a) At the end of the fourth dot point, omit the full stop.
- (b) After the fourth dot point, insert new dot point:
 - additional information received 11 February 2021.

3. Paragraph 12

- (a) Omit the fifth dot point; substitute:
 - be categorised in accordance with the *Australia's Winning Edge Athlete Categorisation* until 30 June 2018
 - be categorised in accordance with the AIS Athlete Categorisation from 1 July 2018
- (b) Before 'satisfy the means test' in the seventh dot point, insert 'until 30 June 2018, '.
- (c) After the seventh dot point, insert new dot point:
 - from 1 July 2018, satisfy the means test, meaning that the athlete must not have earned an after-tax income of more than \$70,000 AUD per annum (averaged over the last four financial years ending 30 June) from all sources excluding previous dAIS and Direct Athlete Support grants provided by the AIS and discretionary grants issued by the Australian Sports Foundation arising from philanthropic donations.

4. Paragraph 16

- (a) After 'Paralympic disciplines', insert 'up until February 2017'.
- (b) In the third column of the table omit '6 month period'; substitute 'six-month period'.

5. Paragraph 18

After the paragraph, insert new paragraphs 18A, to 18C:

18A. The performance considerations and grant amounts for athletes in Olympic and Paralympic disciplines from March 2017 are as follows:

Tier / A	Tier Performance considerations	Minimum notional grant (six-month period)
OP1	<ul style="list-style-type: none"> 1st place at a world championship (or equivalent event) in the last 12 months, and Potential to medal at the next Olympic or Paralympic Games 	\$17,500
OP2	<ul style="list-style-type: none"> 2nd place at a world championship (or equivalent event) in the last 12 months, and Potential to medal at the next Olympic or Paralympic Games 	\$16,500
OP3	<ul style="list-style-type: none"> 3rd place at a world championship (or equivalent event) in the last 12 months, and Potential to medal at the next Olympic or Paralympic Games 	\$15,500
OP4	<ul style="list-style-type: none"> 4th place at a world championship (or equivalent event) in the last 12 months, and Potential to medal at a future Olympic or Paralympic Games 	\$14,000
OP5	<ul style="list-style-type: none"> 5th – 6th place at a world championship (or equivalent event) in the last 12 months, and Potential to medal at a future Olympic or Paralympic Games 	\$11,500
OP6	<ul style="list-style-type: none"> 7th – 8th place at a world championship (or equivalent event) in the last 12 months, and Potential to medal at a future Olympic or Paralympic Games 	\$7,500
OP7	<ul style="list-style-type: none"> Other priority athletes with potential to medal at the next Olympic or Paralympic Games 	\$2,000 - \$6,000

18B. To be eligible for OP5 or OP6 dAIS, individual athletes and teams who finish 5th – 8th at a world championship (or equivalent event) are generally expected to finish in the top 50% of their competitors at that particular event. The AIS may, at its discretion, take into consideration other factors such as any qualifying event to limit the number of competitors, and the difference between the athlete's performance and a medal performance.

18C. NSOs may be invited to nominate athletes to receive OP7 dAIS. The amount available for each sport is at the discretion of the AIS and may differ between funding rounds. It will be based on a number of factors including, but not limited to, the sport's *High Performance* category, medal targets, quality of athletes and budget availability.

6. Paragraph 19

- (a) After 'netball or squash', insert 'up until August 2018'.
- (b) In the table header, after 'Tier', insert ' / B'.
- (c) Omit all occurrences of ';' in the table; substitute ','.

7. Paragraph 20

After the paragraph, insert new paragraphs 20A and 20B:

20A. Athletes that compete in an Eligible Discipline in the sport of lawn bowls, netball or squash from September 2018 may be considered for a dAIS grant as set out below:

Tier	Tier Performance considerations	Minimum notional grant (six-month period)
CG1	<ul style="list-style-type: none"> • 1st place at the most recent world championship (or equivalent event), and • Potential to place 1st at the next world championship (or equivalent event) 	\$17,500
CG2	<ul style="list-style-type: none"> • 2nd place at the most recent world championship (or equivalent event), and • Potential to medal at the next world championship (or equivalent event) 	\$10,000
CG3	<ul style="list-style-type: none"> • 3rd place at the most recent world championship (or equivalent event), and • Potential to medal at the next world championship (or equivalent event) 	\$7,500
CG4	<ul style="list-style-type: none"> • Other priority athletes with the potential to medal at the 2022 Commonwealth Games 	\$2,000 - \$6,000

20B. NSOs may be invited to nominate athletes to receive CG4 dAIS. The amount available for each sport is at the discretion of the AIS and may differ between funding rounds. Funding will be prioritised to sports that do not qualify any

athletes for tier CG1-3 dAIS and will be based on the sport's ability to medal at the 2022 Commonwealth Games.

8. Paragraph 21

- (a) In the first dot point, after 'Athlete Code of Conduct', insert 'for an offer made between 1 July 2014 and 30 June 2018'.
- (b) After the first dot point, insert new dot point:
- agreed to the AIS Athlete Code of Conduct for an offer made from 30 June 2018
- (c) In the fourth dot point omit ';;' substitute ','.

This Addendum applies on and from 4 March 2015.

Commissioner of Taxation

28 April 2021

ATO references

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