CR 2020/5 - Australian Football League Players Association - education and training grants

Class Ruling

Australian Football League Players Association – education and training grants

Relying on this Ruling

This publication (excluding appendix) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Ruling applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Ruling.

Further, if we think that this Ruling disadvantages you, we may apply the law in a way that is more favourable to you.

Table of Contents **Paragraph**

What this Ruling is about

1. This Ruling sets out income and fringe benefits tax consequences of amounts received by current or former members of the Australian Football League Players' Association (AFLPA) under the Education and Training Grants Program.

2. Full details of this Program are set out in paragraphs 9 to 24 of this Ruling.

3. All legislative references in this Ruling are to the *Income Tax Assessment Act 1997*, unless otherwise indicated.

Who this Ruling applies to

4. This Ruling applies to you if you are a current or former member of AFLPA and you receive an amount under the Education and Training Grant Program.

When this Ruling applies

5. This Ruling applies from 1 November 2016 to 31 October 2022.

Ruling

6. If you receive an amount under the Education and Training Grant Program, this is not assessable as ordinary income for the purposes of section 6-5, nor is it statutory income for the purposes of section 6-10.

7. You will not include a capital gain in your assessable income under section 102-5 as a result of you receiving an amount under the Education and Training Grants Program.

8. There are no fringe benefits tax consequences under the *Fringe Benefits Tax Assessment Act 1986* as a result of you receiving an amount under the Education and Training Grant Program.

Scheme

9. The following description of the scheme is based on information provided by the applicant. If the scheme is not carried out as described, this Ruling cannot be relied upon.

Australian Football League Players' Association

10. The following information is contained within the Rules of the Australian Football League Players' Association.

> **1A STATEMENT OF PURPOSES**
>
> The Australian Football League Players' Association ('AFLPA') was established to provide an appropriate consultative mechanism for the AFL and the Clubs to consult with the AFLPA as the collective voice of players, in making and implementation of player rules and other matters affecting an AFL player. The purposes of the AFLPA are to:
>
> 1A.1 provide Members with unified and representative organisation;
> 1A.2 facilitate marketing and licensing opportunities for Members;
> 1A.3 to protect and advance the professional and industrial interests of Members who have contracted to play with a Club in the Australian Football League or AFLW Competition as the case may be;
> 1A.4 provide information and assistance to Members;
> 1A.5 raise or borrow money on such terms and in such a manner as the AFLPA deems appropriate from time to time;
> 1A.6 administer and deal with the funds of the Association as deemed appropriate from time to time;
> 1A.7 develop such arrangements, projects and schemes which will bring further benefits to Members as individuals or to the AFLPA;
> 1A.8 achieve and maintain an appropriate level of fair minimum terms and conditions for all AFL players commensurate with the status of the AFL competition;
> 1A.9 improve the terms and conditions to ensure the AFL continues to attract the top sportspeople as players in the competition;
> 1A.10 ensure a role for players through the AFLPA in the development of policies, procedures and arrangements to be directed at player safety and welfare issues.
> 1A.11 establish a long term program committed to providing ongoing professional support and counselling in a wide range of matters such as personal development, financial, legal and marital grief.
> 1A.12 mediate in regard to, and, if possible, to reconcile and settle disputes affecting individual Members or groups of Members.
> 1A.13 assist, participate and work with the AFL and the Clubs to enhance the game nationally, and increase the gross revenue of the competition.
>
> …

4 MEMBERSHIP

Playing Member

…

4.3 A Player will be entitled to be entered on the register of Members as a Playing member as soon as the Player becomes registered with a Club…, completes a membership application form, and signs an authority for the Association to deduct the membership subscription fee from payments owing to the Player from a Club or otherwise makes arrangements for payments of the membership subscription fee and lodges such document/s with the CEO.

4.4 To remain a Member, a Member must pay the annual subscription fee.

Past Player member

4.5 A Past Player who applies to the Association in the form prescribed by the Board and whose application for membership as a Past Player member is approved by the Board, shall, upon payment to the Association of an entrance fee, as determined by the Board from time to time, or upon authorising the Association to deduct such entrance fee from any retirement account benefit he may become entitled to, be entitled to be entered on the Register of Members as a Past Player member.

…

36 COLLECTIVE BARGAINING AGREEMENT

36.1 Each Member acknowledges that the Board may, on behalf of the Member enter into negotiations with the AFL to agree on a Collective Bargaining Agreement and each Member agrees to be bound by the terms of the Collective Bargaining Agreement.

Collective bargaining agreement

11. The AFL (as the controlling body of the AFL Competition) and the AFLPA entered into a collective bargaining agreement (CBA) operating for the period 1 November 2016 to 31 October 2022.

12. The CBA is an agreement between the AFL and the AFLPA which, in accordance with clause 2 of the CBA, applies to:

- the AFL
- the AFLPA
- each AFL Club including any new AFL Club to which the AFL issues a licence to compete in the AFL Competition, and
- each player employed by an AFL Club.

13. As per the background to the CBA, the AFL has the power to bind the AFL Clubs to the CBA while the AFLPA has the authority to bind AFLPA members who are Players participating in the AFL Competition to the CBA.

14. ‘Player’ is defined in the CBA to mean an Australian Football player

> who is or who becomes contracted with an AFL Club or who is or becomes listed with the AFL as a Player with an AFL Club, and specifically excludes International Scholarship players as that term is defined in the AFL Rules.

15. In accordance with clause 20.1(e) of the CBA, Item 5 of Schedule B of the CBA provides that the AFL will provide funding:

> …to the Player Development Governance Committee to be administered by the AFLPA for use in accordance with the decisions of the Player Development Governance Committee each year of the Term payable for the year commencing 1 November 2017 and each subsequent year by way of four equal instalments, on 15 November, 15 February, 15 May and 15 August in each year.

16. Clause 20.2(a) of the CBA states that

> Each AFL Club shall employ a full-time fully qualified Player Development Manager and advise their Players and the AFLPA of such appointment.

17. As part of their role at the AFL Club, the Player Development Manager provides ongoing support to the players over the course of their studies, and this is demonstrated through the development and implementation of the Player Development Action Plan. Clause 20.3 of the CBA states that

> Each AFL Club shall use reasonable endeavours to ensure that each player on its List has a Player development action plan and report progress to its board as applicable.

Education and training grants

18. The 2018 application form for the AFL Players Association Education and Training Grants Program (the application form) requires applicants to provide the reasons for undertaking a course or training together with the bank account details into which payment is to be made. In excess of 400 grants per annum are awarded under this program.

Eligibility

19. To be eligible to receive a grant, an applicant must be a current member of the AFLPA and a current Player, or have played AFL football with an AFL Club in the last three years and been a member of the AFLPA in their last year of playing in the AFL, and be currently enrolled or eligible to be enrolled in an accredited course.

Payments

20. Any grants made under the Education and Training Grants Program are approved at the absolute discretion of the AFLPA Education & Training Grant Board. If a grant is approved, it is paid direct to the Player’s bank account if there is evidence of a receipt for payment and satisfactory completion of the course. The Player’s semester results must be submitted with the application form.

21. The following funding guidelines are provided from the 2018 application form

- University – $2,750 per year
- Professional qualification – $1,100
- Masters – $3,300 per year
- TAFE Certificate – $825 to $1,100
- Diploma – $2,200
- Short course – $550.

22. The player is reimbursed for costs relating to approved courses subject to substantiation being provided. The grant is available for course fees and student fees. Text books, tuition and essential course materials will also be covered up to a maximum of $500 per year. The grant does not cover items such as stationery, calculators, general equipment, parking permits, library fines or late fees.

23. A successful applicant is not required to enter into any contractual relationship with either the AFLPA or a sponsor to perform services of any kind in return for the payment of the grant.

24. AFLPA members playing in the AFLW competition are not eligible to receive the Education and Training Grants under the current arrangements outlined in this Ruling.

Commissioner of Taxation
15 January 2020

Appendix – Explanation

This Explanation is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.

Table of Contents **Paragraph**

Grant is not included in assessable income

25. A payment or other benefit received by a taxpayer is included in assessable income if it is:

- income in the ordinary sense of the word (*ordinary income*), or
- an amount or benefit that through the operation of the provisions of the tax law is included in assessable income (*statutory income*).

Ordinary income

26. Subsection 6-5(1) provides that an amount is included in your assessable income if it is income according to ordinary concepts.

27. The legislation does not provide specific guidance on the meaning of income according to ordinary concepts. However, a substantial body of case law exists which identifies likely characteristics.

28. In *GP International Pipecoaters Pty Ltd v. Commissioner of Taxation (Cth)*, the Full High Court stated[1]:

> To determine whether a receipt is of an income or of a capital nature, various factors may be relevant. Sometimes the character of receipts will be revealed most clearly by their periodicity, regularity or recurrence; sometimes, by the character of a right or thing disposed of in exchange for the receipt; sometimes, by the scope of the transaction, venture or business in or by reason of which money is received and by the recipient's purpose in engaging in the transaction, venture or business.

29. Amounts that are periodical, regular or recurrent, relied upon by the recipient for their regular expenditure and paid to them for that purpose are likely to be ordinary income[2], as are amounts that are the product in a real sense of any employment of, or services rendered by, the recipient.[3] Amounts paid in substitution for salary or wages foregone or lost may also be ordinary income.[4]

[1] *GP International Pipecoaters Pty Ltd v Commissioner of Taxation (Cth)* [1990] HCA 25.
[2] *Commissioner of Taxation (Cth) v Dixon* [1952] HCA 65 (*Dixon*).
[3] *Hayes v Commissioner of Taxation (Cth)* [1956] HCA 21, *Commissioner of Taxation of the Commonwealth of Australia v Rowe, Anthony John Poulston* [1995] FCA 834.
[4] *Dixon,* per Fullagar J.

30. Ultimately, whether or not a particular receipt is ordinary income depends on its character in the hands of the recipient.[5] The whole of the circumstances must be considered[6] and the motive of the payer may be relevant to this consideration.[7]

31. In *Scott*, Windeyer J considered whether a gratuitous payment to the taxpayer's solicitor was income. His Honour held that, to be income, the gratuitous payment had to be in a relevant sense a product of the donee's income-producing activities. In *The Commissioner of Taxation of the Commonwealth of Australia v. Harris G.O.*[8], a bank made a lump-sum payment to supplement a former employee's pension so as to alleviate the negative effects of high inflation. The majority held that the payment was not a product of the former employment and this was an important element in finding that the payment was not income.

32. There is no employment or business relationship between the Member and the AFLPA. A successful applicant is not required to enter into any contractual relationship with either the AFLPA or a sponsor to perform services of any kind in return for the payment of the grant monies.

33. The grant is for payments for course fees, student fees, tuition and essential course materials for courses accredited with registered educational institutions. It does not specifically contribute towards the Member's living expenses. The grants are made by reimbursement to the Member or reimbursement to a third party.

34. The timing of a payment varies, depending on the expense claimed. Payments are only made upon receipt of a dated invoice or receipt and evidence of satisfactory completion of the unit/course. The grant period does not extend beyond one year unless further applications are made and approved.

35. The payments made under the grant may take the form of a lump sum as a predetermined expense.[9] The payments are not periodic payments, even if the expense should arise more than once. The payment is not expected or relied upon by the recipient to meet ordinary living expenses.

36. These factors, when considered together, lead to the conclusion that the amounts received by the Members under the Education and Training Grant Program are not ordinary income under subsection 6-5(1).

37. If paid directly to an educational institution on behalf of a recipient of the grant, the payment is not derived as income by the recipient of the grant under subsection 6-5(4), as the payment would not be ordinary income if received personally.

Statutory income

38. Section 6-10 provides that a taxpayer's assessable income includes statutory income amounts that are not ordinary income but are included as assessable income by another provision.

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[5] *Scott v Federal Commissioner of Taxation* [1966] HCA 48 (*Scott*), *Hayes v Commissioner of Taxation (Cth)* [1956] HCA 21, *Federal Coke Company Pty Limited v The Commissioner of Taxation of the Commonwealth of Australia* [1977] FCA 29.
[6] *Squatting Investment Co Ltd v Commissioner of Taxation* [1953] HCA 13.
[7] *Scott*.
[8] *The Commissioner of Taxation of the Commonwealth of Australia v Harris, G.O.* [1980] FCA 74.
[9] *Commissioner of Taxation of the Commonwealth of Australia v Ranson, E.L.* [1989] FCA 741 per Davies and Hill JJ.

39. Section 6-10 includes in assessable income amounts that are not ordinary income; these amounts are statutory income. A list of the statutory income provisions can be found in section 10-5. That list includes a reference to section 15-2.

40. Subsection 15-2(1), provides that assessable income includes:

> ... the value to you of all allowances, gratuities, compensation, benefits, bonuses and premiums provided to you in respect of, or for or in relation directly or indirectly to, any employment of or services rendered by you...

41. An amount received by an eligible member under the Education and Training Grant Program will be statutory income under section 15-2 if it is provided in respect of, or for or in relation directly or indirectly to, any employment or services rendered by the eligible member.

42. As explained in paragraphs 45 to 66 of this Ruling relating to fringe benefits tax:

- there are similarities between the meaning of 'in respect of employment' in the context of the definition of 'fringe benefit' in subsection 136(1) of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) and 'in respect of, or for or in relation directly or indirectly to, any employment of or services rendered by you' in the context of former section 26(e) of the *Income Tax Assessment Act 1936* (ITAA 1936), which section 15-2 has now replaced
- it is in their capacity as Members of the AFLPA in which Players receive the Education and Training Grant, and not because of their employment relationship with an AFL Club.

43. As such, it is accepted that the amounts received by members under the Education and Training Grant Program will not be assessable income by the operation of section 15-2.

44. Statutory income can include net capital gains under subsection 102-5(1). There are no capital gains tax consequences as a result of a member receiving an amount under the Education and Training Grants Program.

Grant is not a fringe benefit

Grant is an expense payment fringe benefit

45. Generally[10] a fringe benefit is provided when a benefit is provided in respect of the employment of an employee to that employee (or their associate) by:

- their employer
- an associate of their employer
- a third party under an arrangement with their employer that comes within paragraph (e) of the definition of 'fringe benefit' in subsection 136(1) of the FBTAA, or
- a third party where their employer (or an associate) participates in or facilitates the provision or receipt of the benefit in a manner that comes within paragraph (ea) of the definition of 'fringe benefit' in subsection 136(1) of the FBTAA.

46. It can be accepted under the scheme that:

[10] Refer to the definition of fringe benefit in section 136 of the FBTAA, there are exclusions in paragraphs (f) to (s) of the definition of fringe benefit, for example, salary and wages are excluded by paragraph (f), and exempt fringe benefits are excluded by paragraph (g).

- because the AFLPA reimburses certain costs associated with education and training incurred by a player by way of the Education and Training Grant, the AFLPA provides an expense payment benefit[11] to Players,
- *Spriggs v. Commissioner of Taxation*[12] is authority which supports the conclusion that there is an employment relationship between the relevant AFL club and the players
- the AFL club as the employer does not directly provide the Education and Training Grant to players
- the AFLPA is not an associate of the AFL club for the purposes of the definition of 'fringe benefit' in subsection 136(1) of the FBTAA, and
- paragraph (e) of the definition of 'fringe benefit' in subsection 136(1) of the FBTAA does not apply because the allocation of funds to the players is determined by the AFLPA, rather than by an agreement entered into between an AFL club (or an associate) and the AFLPA.

47. Importantly, paragraph (ea) of the definition of 'fringe benefit' does not require the provider[13] of the benefit to be the employer.

48. Subparagraph (ea)(ii) of the definition of 'fringe benefit' will apply where an employer (or an associate) participates in, facilitates or promotes a scheme or plan involving the provision of the benefit.

49. Under the scheme, the funds used to provide the grants are provided by the AFL to the AFLPA under the terms of the CBA. The CBA is an agreement negotiated between the AFL (on behalf of the clubs) and the AFLPA (on behalf of the players). The CBA applies to each AFL club which is bound to the agreement by the AFL. As set out in the decision in *Spriggs*, the CBA is incorporated into the contract between the AFL Club and the player.

50. The incorporation of the CBA (which provides for the establishment of the Education and Training Grants Program) into the contract between the employer (the AFL club) and the employee (the player) and the binding nature of the CBA on the AFL Clubs are factors that indicate the employer participates in the scheme or plan (being the Education and Training Grants Program) under which the benefit (being the grant as a reimbursement) is provided.

51. It is also considered that the AFL clubs provide some support to the players participating in the Education and Training Grants Program through their Player Development Managers. Each AFL Club has a Player Development Manager and some have more than one person in that position.

52. Whilst it is acknowledged that the AFLPA is responsible for the administration of the Education and Training Grants Program and for assisting players in the application process, the Player Development Manager provides ongoing support to the players over the course of their studies, and this is demonstrated through the development and implementation of the Player Development Action Plan. This is further evidence that the AFL clubs, as the employer, participate in, facilitate or promote the Education and Training Grants Program.

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[11] Section 20 of the FBTAA provides that where a provider reimburses expenditure of another person (the recipient) the reimbursement will constitute the provision of a benefit by the provider to the recipient.

[12] *Spriggs v Commissioner of Taxation* [2009] HCA 22 (*Spriggs*) at [43] where it was concluded that the AFL Standard Playing contract was a contract of employment, although the Court also concluded that it was not *solely* a contract of employment.

[13] 'Provider' is defined in subsection 136(1) of the FBTAA to mean 'the person who provides the benefit'.

53. Given the ongoing support provided by the AFL clubs to players participating in the Education and Training Grants Program, and the incorporation of the CBA into the contract between the AFL Club and the Player, the AFL Clubs, as the employer, know, or ought reasonably know they are participating in, facilitating or promoting the scheme or plan under which the amount is provided.

54. As such, paragraph (ea) of the definition of fringe benefit in subsection 136(1) of the FBTAA does apply to the Scheme and the AFL clubs.

55. Thus, the provision of the Education and Training Grant will be an expense payment fringe benefit that is subject to FBT if it can be established that the grant is provided in respect of the employment of the employees, in this case being the player.

Grant is not 'in respect of the employment'

56. The term 'in respect of', in relation to the employment of an employee, is defined in subsection 136(1) of the FBTAA to include 'by reason of, by virtue of, or for or in relation directly or indirectly to, that employment'.

57. The meaning of 'in respect of employment' in the context of the FBTAA was considered in *J & G Knowles v. Commissioner of Taxation*[14], where the Full Federal Court concluded that there must be a 'sufficient or material, rather than a, casual connection or relationship between the benefit and the employment'.[15]

58. The similarity of the phrase 'in respect of' with former section 26(e) of the ITAA 1936 was noted in *Starrim Pty Ltd v. Commissioner of Taxation*[16]:

> …The concluding words of that definition ('for or in relation directly or indirectly to, that employment') are more general. But the same words occurred in the expression 'in respect of, or in relation directly or indirectly to any employment' in s 26(e) of the ITAA36 that was considered by the High Court in *Smith v. Federal Commissioner of Taxation*. I think that they should be understood conformably with the expressions 'by reason of' and 'by virtue of' in the definition in subs 136(1) of the Act.

59. In *Payne, Janet Lynn v. Commr of Taxation*[17] the words 'for or in relation directly or indirectly to, that employment' in former section 26(e) of the ITAA 1936 were considered. In concluding that the value of airline tickets received as part of a frequent flyer program were not assessable income, the Federal Court concluded that:

> The benefit was received under a scheme instituted by Qantas for its benefit. The employer had no part in the scheme as such. The employer did not arrange for the employee to participate in the scheme. It did not pay for the employee's participation in the scheme. It did not even, so far as the facts show, encourage its employees to participate in the scheme. It did nothing to provide the benefit alleged to be taxable in the employee's hand.

60. Also in *Payne* it was said[18]:

> In my view, s 26(e) clearly requires that the relevant benefit be given or granted by the donor or granter in view of the taxpayer's employment by himself or some other employer. Although questions of motive may not require any close examination, in my opinion, the section, nevertheless, requires a recognition on the part of the donor or granter of the relationship between the benefit granted, and the employment of the donee or grantee taxpayer. In other words the employment must be either wholly or partly the reason for the donor or granter making the gift or the grant. It is for that reason that, in my view, the university prize referred to in the example postulated above would not be taxable. It would

[14] *J & G Knowles v Commissioner of Taxation* [2000] FCA 196 (*Knowles*).
[15] *Knowles* at [26].
[16] *Starrim Pty Ltd v Commissioner of Taxation* [2000] FCA 952 at [46].
[17] *Payne, Janet Lynn v Commr of Taxation* [1996] FCA 347 (*Payne*).
[18] Per Foster J.

> not be awarded to the recipient because of her employment by the firm which had required and paid for her participation in the course. Likewise, in the present case, Qantas provided the free ticket not because of Payne's employment with KPMG, but because she had become entitled to it under Qantas' own scheme.

61. Also relating to former section 26(e) the Federal Court stated in *McArdle, J.W. v. The Commissioner of Taxation for the Commonwealth of Australia*[19] that:

> In my opinion the passages cited indicate clearly that it is necessary to go beyond the historical or temporal connection which had existed or presently existed between an employer and an employee. It is necessary to consider whether the taxpayer received the payment in any capacity other than that of employee, whether there was any consideration other than services rendered or to be rendered, and whether it could be said that the payment was in consequence only of the employee's service or of some other consideration.

62. In the context of the Education and Training Grant, it cannot be ignored that a significant eligibility criteria for the grant is current (or recent past employment) with an AFL club. There is recognition on the part of the AFLPA, as the provider of the benefit, of the employment relationship between the player and the AFL club and in this sense, it could be said that this employment relationship is partly a reason for payment of the grant.

63. In contrast, a player can be a current or former player without being a member of the AFLPA, but they cannot access the Education and Training Grant unless they are a member of the AFLPA. At the time that the amount is provided, it is the player's membership of the AFLPA, either at that time, or in the case of a former player in their last year of playing AFL football, that gives the player access to the Education and Training Grant. It is not their employment with their AFL Club that gives them access to the Grant.

64. Applying the Federal Court's reasoning in *Payne*, the AFLPA recognises the player's membership of the AFLPA when providing the grant and their employment by an AFL club is just one of a number of factors. It is the contractual right of the player associated with their membership of the AFLPA which ultimately gives rise to the Education and Training Grant because without this relationship, there can be no grant.

65. Therefore, it is considered that the player's membership of the AFLPA is the capacity in which the player receives the grant and the grant is ultimately a consequence of their contractual rights as a member of the AFLPA rather than their employment relationship with an AFL club.

66. As such the Commissioner accepts that the amounts provided to Members under the Education and Training Grant Program do not have a sufficient or material connection with current or previous employment of the Member with an AFL Club to be 'in respect of employment' and therefore fall within the definition of 'fringe benefit' in subsection 136(1) of the FBTAA.

[19] *McArdle, J.W. v The Commissioner of Taxation for the Commonwealth of Australia* [1988] FCA 93.

References

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2011/91; CR 2015/84

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- ITAA 1997 6-5(1)
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- ITAA 1997 15-2
- ITAA 1997 15-2(1)
- TAA 1953
- FBTAA 1986 20
- FBTAA 1986 136(1)
- TAA 1953

Case references:

- Commissioner of Taxation (Cth) v. Dixon [1952] HCA 65; 86 CLR 540; [1953] ALR 17; 10 ATD 82; 26 ALJ 505
- Commissioner of Taxation of the Commonwealth of Australia v. Ranson, E.L. [1989] FCA 741; 89 ATC 5322; 20 ATR 1652; 90 ALR 533
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- Federal Coke Company Pty Limited v. The Commissioner of Taxation of the Commonwealth of Australia [1977] FCA 29; 77 ATC 4255; 7 ATR 519; 15 ALR 449; 34 FLR 375
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- J & G Knowles v. Commissioner of Taxation [2000] FCA 196; 96 FCR 402; 2000 ATC 4151; 44 ATR 22
- McArdle, J.W. v. The Commissioner of Taxation for the Commonwealth of Australia [1988] FCA 93; 88 ATC 4222; 19 ATR 985; 79 ALR 637
- Payne, Janet Lynn v. Commissioner of Taxation [1996] FCA 347; 66 FCR 299; 96 ATC 4407; 32 ATR 516
- Scott v. Federal Commissioner of Taxation [1966] HCA 48; 117 CLR 514; 40 ALJR 205; [1967] ALR 561; 14 ATD 286
- Spriggs v. Commissioner of Taxation [2009] HCA 22; 239 CLR 1; 2009 ATC 20-109; 72 ATR 148; 83 ALJR 749
- Squatting Investment Co Ltd v. Commissioner of Taxation [1953] HCA 13; 86 CLR 570; [1953] ALR 366; 26 ALR 658; 10 ATD 126
- Starrim Pty Ltd v. Commissioner for Taxation [2000] FCA 952; 102 FCR 194; 2000 ATC 4460; 44 ATR 487
- The Commissioner of Taxation of the Commonwealth of Australia v. Harris G.O. [1980] FCA 74; 43 FLR 36; 80 ATC 4238; 10 ATR 869; 30 ALR 10

ATO references

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