


TD 98/D10 - Income tax: is a reward received under a 'consumer loyalty program' that results from private expenditure assessable as ordinary income?

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This document has been finalised by TD 1999/34.

Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

Draft Taxation Determination

Income tax: is a reward received under a 'consumer loyalty program' that results from private expenditure assessable as ordinary income?

1. No.
2. A 'consumer loyalty program' is defined in Taxation Ruling TR 98/D9 'Income tax and fringe benefits tax: flight rewards received under frequent flyer and other similar consumer loyalty programs'.
3. Rewards that result from private expenditure do not have the characteristics of an income receipt.

Your comments

4. If you wish to comment on this draft Determination, please send your comments by 21 August 1998 to:

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Commissioner of Taxation

8 July 1998

FOI INDEX DETAIL: [Reference No.](#)

[Related Determinations:](#) TD 98/D11

[Related Rulings:](#) TR 97/D15; TR 98/D9

[Subject Ref:](#) frequent flyer benefits; income; non cash benefits

[Legislative Ref:](#) ITAA97 6-5

[Case Ref:](#)

[ATO Ref:](#) NAT 98/6906-9; BO 97/5833-0