


TR 2002/8A1 - Addendum - Income tax: assessability of payments received from strike funds

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Addendum

Taxation Ruling

Income tax: assessability of payments received from strike funds

This Addendum amends Taxation Ruling TR 2002/8 to reflect the changes to the law resulting from the repeal of inoperative provisions.

TR 2002/8 is amended as follows:

1. Paragraph 1

After the paragraph, insert:

1A. All legislative references in this Ruling are to the *Income Tax Assessment Act 1997* (ITAA 1997) unless otherwise stated.

2. Paragraph 2

- (i) Omit 'of the *Income Tax Assessment Act 1997* ('ITAA 1997;')'.
- (ii) After 'income'; insert 'with reference to section 21 of the *Income Tax Assessment Act 1936* (ITAA 1936);'.
- (iii) Omit 'paragraph 26(e) of the *Income Tax Assessment Act 1936* ('ITAA 1936')'; substitute 'section 15-2'.

3. Paragraph 3

Omit 'of the ITAA 1997'

4. Paragraph 5

- (a) Omit '21 and 22'; substitute '75 and 76'.
- (b) Omit '92/20'; substitute '2006/10'.

5. Heading before paragraph 8

After '21'; insert ' of the ITAA 1936'

6. Heading before paragraph 9

Omit 'paragraph 26(e)'; substitute 'section 15-2: provided in respect of employment or services'.

7. Paragraph 9

Omit 'paragraph 26(e) of the ITAA 1936'; substitute 'section 15-2'.

8. Heading before paragraph 18

After '21', insert ' of the ITAA 1936'.

9. Heading before paragraph 19

Omit 'paragraph 26(e)'; substitute 'section 15-2: allowances and other things provided in respect of employment or services'.

10. Paragraph 19

Omit 'paragraph 26(e) of the ITAA 1936'; substitute 'section 15-2'.

11. Paragraph 20

Omit 'paragraph 26(e) of the 1936 Act'; substitute 'section 15-2'.

12. Paragraph 21

Omit the paragraph including the heading.

13. Detailed contents list

- (a) After 'section 21' (both instances) insert ' of the ITAA 1936'.
- (b) Omit 'paragraph 26(e)' (both instances); substitute 'section 15-2: provided in respect of employment or services'.
- (c) Omit 'Cross references of provisions' and '21'.

14. Related Rulings/ Determinations

Omit 'TR 92/1; TR 92/20; TR 97/16'; substitute 'TR 2006/10'

15. Legislative references

Omit the list; substitute:

- ITAA 1936 21
- ITAA 1997 6-5
- ITAA 1997 15-2
- ITAA 1997 15-3

This Addendum applies on and from 14 September 2006.

Commissioner of Taxation

6 July 2011

ATO references

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Income Tax ~~ Assessable income ~~ other payments