



**Australian Government**  
**Australian Taxation Office**

## Notice of Rulings 8 April 2026

The Commissioner of Taxation, Rob Heferen, gives notice by notifiable instrument under subsection 358-5(4) of Schedule 1 to the *Taxation Administration Act 1953* of the following public rulings, copies of which can be obtained from [ato.gov.au/law](http://ato.gov.au/law)

<b>NOTICE OF RULING</b>		
<b>Ruling number</b>	<b>Subject</b>	<b>Brief description</b>
CR 2026/11	Tennis Australia Limited – payment to tennis officials	<p>This Ruling sets out the income tax consequences of payments made by Tennis Australia Limited to tennis officials to officiate at non-professional tennis events within Australia.</p> <p>This Ruling applies to officials specified in the Ruling from 1 July 2025 to 30 June 2030.</p>