

1 September 2017



Ms Sonia Stirling  
Australian Taxation Office  
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By email: [Sonya.Stirling@ato.gov.au](mailto:Sonya.Stirling@ato.gov.au)

Dear Sonia

**PCG 2017/D11: Tax treatment of payments for use and exploitation of a professional sportsperson's 'public fame' or 'image'**

CPA Australia represents the diverse interests of more than 160,000 members in 118 countries. Our vision is to make CPA Australia the global accountancy designation for strategic business leaders. Against this background, and in the public interest, we provide this short submission on PCG 2017/D11.

For the record, CPA Australia is supportive of the ATO's approach of providing market guidance by way of public consultative guidelines. While they do not afford the same legal standing as other guidance such as public binding rulings, they never-the-less provide a more responsive medium through which the ATO can issue market guidance and perhaps provide comfort for affected taxpayers and their advisers.

Specifically, in respect of draft PCG 2017/D11 and the proposed safe harbour, CPA Australia is of the view that it provides a fair and pragmatic option as well as providing clear guidance to those to whom it applies, viz. elite sportspeople subject to collective bargaining agreements and salary caps.

As noted above the range of taxpayers to whom the safe harbour is proposed to be available is quite specific. We encourage the ATO to consider providing similar guidance to other taxpayers such as high profile entertainers, artists, and other sportspeople who may wish to enter into contracts for the promotion and exploitation of their image.

Should you have any questions regarding this submission, please contact me on (03) 9606 9701 or at [paul.drum@cpaaustralia.com.au](mailto:paul.drum@cpaaustralia.com.au).

Yours sincerely

A handwritten signature in black ink that reads 'Paul Drum'.

Paul Drum FCPA  
Head of Policy