

# Australian Rugby League Commission

29 May 2012

The Manager  
Philanthropy and Exemptions Unit  
Indirect Tax Division  
The Treasury  
Langton Crescent  
PARKES ACT 2600

Dear Sir/Madam

The Australian Rugby League Commission would like to seek an amendment to the *Tax Laws Amendment (2012 Measures No. 3) Bill 2012: deducting expenses for living away from home*.

Aspiring Rugby League players, like many young athletes, often need to move from home in order to seek opportunities to progress their careers both on and off the field and, like many athletes, there is often a very short window of opportunity to establish yourself.

The Living Away From Home Allowance (LAFHA) provides additional support to athletes especially when they are generally earning very little money and trying to invest in their career for their post-sporting life.

We believe that the new arrangements unfairly disadvantage young people and an allowance could be made to assist young people when their employer is able to make a LAFHA payment to them for longer than one year.

We ask that an amendment be made to allow for the tax break for as long as you are living away from home up to the age of 24.

In 2011 we had 374 players who were paid a LAFHA, 250 of these players were turning 20 in 2011 (Toyota Cup players). The vast majority of players would not be maintaining a home in order to qualify for LAFHA under the new regime, especially players who are under the age of 21. The average wage of these players was just \$11,565 and many do not make it to the elite level so we help ensure they have the best opportunities to contribute to society and earn a living in their post-football careers.

The Australian Rugby League Commission takes education and employment seriously, especially for our young players. No player is allowed to play football in the Under 20's Toyota Cup Competition unless they are either working and/or studying under our 'No School, No Work, No Play' policy. Most choose to study and this is supported with the NRL and NRL Clubs contributing around \$270,000 in 2011 in education grants to assist Toyota Cup players invest in their futures.

Of the 500 players that have played Toyota Cup in 2012, 65% are engaged in some post-secondary school education (including 101 doing higher education, 175 doing VET programs and another 69 doing apprenticeships).

We ask that the government reconsider the impact this new policy will have on young people and in particular young athletes needing to move from home to pursue their careers.

We look forward to hearing from you and we welcome the opportunity to discuss this matter with you further. Please contact our Government Relations Manager, Ms Nicky Seaby, on 02 9359 8725 or [nickys@nrl.com.au](mailto:nickys@nrl.com.au).

Yours sincerely

A handwritten signature in black ink that reads "David Gallop". The signature is written in a cursive, flowing style with a prominent flourish at the end.

**David Gallop**  
Chief Executive Officer