Status: **legally binding**

Class Ruling

Totium Pty Ltd – health services provided to employees via The Exec Check program

Relying on this Ruling

This publication (excluding appendix) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Ruling applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Ruling.

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What this Ruling is about

1. This Ruling sets out the Commissioner's opinion on the fringe benefits tax (FBT) consequences for employers providing their employees with access to Totium Pty Ltd's (Totium's) The Exec Check program (The Exec Check).

2. Full details of this scheme are set out in paragraphs 7 to 20 of this Ruling.

3. All legislative references in this Ruling are to the *Fringe Benefits Tax Assessment Act 1986* (FBTAA), unless otherwise indicated.

Note: by issuing this Ruling, the ATO is not endorsing this product. Potential users must form their own view about the product.

Who this Ruling applies to

4. This Ruling applies to employers that make Totium's The Exec Check available to their employees.

When this Ruling applies

5. This Ruling applies from 1 April 2025 to 31 March 2029.

Status: **legally binding**

Ruling

6. The Commissioner has formed the view that providing access to Totium's The Exec Check by an employer to an employee is an exempt benefit under section 58M, because the:

- examinations and tests carried out under Totium's The Exec Check are considered to be a work-related medical screening, and
- care provided under Totium's The Exec Check is considered work-related preventative health care.

Scheme

7. The following description of the scheme is based on information provided by the applicant. If the scheme is not carried out as described, this Ruling cannot be relied upon.

8. Totium provides medical and allied healthcare services to the employees of Australian businesses via a suite of service offerings that can be deployed independently or as part of a comprehensive strategy.

9. Totium's services are employer-funded and organisations engage Totium to improve employee health and deliver improvements to the underlying productivity and profitability of the organisation.

10. The Exec Check is one of the services Totium offers to organisations and is designed to assess and mitigate risks associated with chronic disease so as to minimise the cost of chronic disease on lost productivity.

11. Employers pay Totium a fixed fee (in excess of $300 per annum) to provide existing employees with a comprehensive health screen and medical evaluation covering all aspects of medical, mental and physical health via The Exec Check.

12. Employers are expected to make The Exec Check available generally to all employees within the company's executive ranks:

- who are likely to have suffered, be suffering or be at risk of suffering from similar work-related trauma
- who perform the duties of their employment at or near the place where other employees are offered to participate in The Exec Check, and
- whose duties of employment are similar to other employees that are offered to participate in The Exec Check.

13. Totium provides all of the medical tests and examinations, evaluations and recommendations. All the medical tests and examinations are carried out by or on behalf of legally qualified medical practitioners.

14. Totium provides employees with reports for and recommendations to general practitioners (GPs) for specific actions or specialist referrals.

15. Totium provides employers with aggregate data and metrics which provide insight into the health of employees, while identifying potential areas of risk that can be targeted with ongoing initiatives.

Status: **legally binding**

16. The Exec Check provides:

- medical evaluations
  - personal medical history review, including family history and vital signs
  - comprehensive physical examination by a board-certified doctor, including skin cancer check
  - arrangement for bone mineral density measurement of spine and hip (dual-energy x-ray absorptiometry (DXA) scan) – for females over 50 years old and males over 60 years old
  - arrangement for breast radiology, gynaecological exam and Pap test for women, as well as mammogram and ultrasound scan for those over 40 years old, and
  - prostate symptom check and prostate-specific antigen (PSA) test for men
- specific to Totium evaluations
  - general health and lifestyle profile
  - sleep and mental health assessment, and
  - occupational history
- complete blood count
  - full pathology screen, including full blood count, full cholesterol profile, liver, kidney and thyroid function, electrolytes and blood sugar, PSA (male), inflammatory markers, vitamin D and urinalysis
- physiological evaluations
  - resting electrocardiogram
  - coronary heart disease risk screening and calculation
  - body mass index, waist measurement and body fat percentage
  - pulmonary (lung) function test (spirometry), and
  - dietary and exercise review and recommendations (however, no exercise or personal training is provided)
- follow-up and reporting
  - written soft-copy medical report with findings and recommendations
  - tailored lifestyle prescription with agreed targets and achievable goals
  - specialist referrals provided as required, and
  - arrangement for GP follow-up at one of Totium's 64 partnered clinics
- Concierge Program and Doctor At Your Desk service
  - 12-month access to Totium's Concierge Program for work-related preventative health care issue (which includes 24 hours a day, 7 days a week, 365 days a year tele-access to the Totium team)

- to determine whether the employee is suffering from, or is at risk of suffering from, an injury or illness related to the employee's employment, or
- for preventing the employee from suffering from an injury or illness relating to the employee's employment, including issuing repeat prescriptions in connection with preventative health care, specialist referrals and ongoing support in relation to The Exec Check assessments.

What is not included in The Exec Check program

17. Unless it relates to the prevention of work-related trauma, any health care or treatment that is provided to employees does not form part of The Exec Check.

18. Totium may provide other health care services or treatments to employees who participate in The Exec Check (for example, by GPs who are also employed by Totium). However, where this health care or treatment does not relate to the prevention of work-related trauma, it is not considered part of The Exec Check. Any fees relating to those services that are provided outside of The Exec Check will be separately charged directly to employees.

19. Counselling is not part of The Exec Check. However, counselling or psychological support services might be recorded as a recommendation for the employee to further follow up with their GPs as part of their treatment plan, the cost of which is paid for separately by employees.

20. The services provided under The Exec Check will not be provided to employees as:

- a reward for services rendered
- a reward for specific achievements, or
- part of a salary sacrifice arrangement.

Commissioner of Taxation
30 July 2025

Status: **not legally binding**

Appendix – Explanation

This Explanation is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.

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Is access to The Exec Check program a benefit that is provided to employees?

21. The term 'benefit' is defined in subsection 136(1) to include:

> … any right (including a right in relation to, and an interest in, real or personal property), privilege, service or facility and, without limiting the generality of the foregoing, includes a right, benefit, privilege, service or facility that is, or is to be, provided under:
>
> (a) an arrangement for or in relation to:
>
> (i) the performance of work (including work of a professional nature), whether with or without the provision of property … .

22. The Exec Check is considered to be a benefit because it meets the definition outlined in paragraph 21 of this Ruling.

23. Divisions 2 to 12 of Part III divide benefits into different categories.

Status: **not legally binding**

Will a fringe benefit arise from providing employees with access to The Exec Check program?

24. The term 'fringe benefit' is defined under subsection 136(1) as:

> … in relation to an employee, in relation to the employer of the employee, in relation to a year of tax, means a benefit:
>
> (a) provided at any time during the year of tax; or
>
> (b) provided in respect of the year of tax;
>
> being a benefit provided to the employee or to an associate of the employee by:
>
> (c) the employer; or
>
> (d) an associate of the employer; or
>
> …
>
> in respect of the employment of the employee, but does not include:
>
> …
>
> (g) a benefit that is an exempt benefit in relation to the year of tax.

25. In general terms, a fringe benefit is a 'benefit' provided to an employee in respect of the employee's employment, that is not an exempt benefit.

26. As access to The Exec Check is a benefit provided to an employee in respect of the employee's employment, the first limb of the definition of fringe benefit is met. The second limb (that is, whether the benefit is an exempt benefit) is considered in paragraphs 27 to 75 of this Ruling.

What type of benefit is being provided?

27. We consider The Exec Check a residual benefit[1] for the following reasons:

- A benefit is not an expense payment benefit if the employer directly purchases the goods or service and provides it to an employee. In this case, employers are purchasing The Exec Check directly from Totium, so it is not considered an expense payment fringe benefit.
- When an employer purchases a benefit for an employee directly, they may be providing a property, residual, entertainment-related or tax-exempt body entertainment fringe benefit – depending on the goods or service being provided.
- In this case, although some property is being provided by Totium to employees (for example, written soft-copy medical reports with findings and recommendations), we consider Totium to be in a business where both goods and services are supplied together and the provision of goods and property is merely incidental to the provision of services. Where such a property benefit is treated as a residual fringe benefit, it is excluded from the property fringe benefit rules.
- The benefit is neither entertainment-related nor a tax-exempt body entertainment benefit.

28. As The Exec Check is predominantly providing a service that does not fall into one of the specific categories of fringe benefits outlined in Divisions 2 to 11, the benefit is

[1] Section 45.

considered a residual benefit. 'Service' is defined in *The Macquarie Dictionary* online[2] to mean '… the supplying or supplier of any articles, commodities, activities, etc, required or demanded'.

Will the residual benefit be exempt?

29. The FBTAA specifies certain benefits will be exempt benefits.

30. For the purpose of this Ruling, the relevant exempt residual benefits rules to be considered are contained in section 58M.

31. As the notional taxable value of the benefit being provided (The Exec Check) is more than $300 and does not meet other conditions, it is not an exempt minor benefit under section 58P.

The application of section 58M

32. In general terms, section 58M provides an exemption from FBT for a work related medical examination, work-related medical screening, work-related preventative health care, work-related counselling and migrant language training.

33. In explaining the circumstances in which these exemptions will apply, Part B of the Explanatory Memorandum to the Taxation Laws Amendment (Fringe Benefits and Substantiation) Bill 1987 stated:

> … "work-related medical examination" is being defined under amendments proposed by clause 48 to mean, broadly, an examination or test carried out by a medical practitioner, nurse, dentist, optometrist or audiometrist where the employee is required to undergo the examination or test in order to commence new employment, to transfer to a different job with the same employer or to gain entry to a superannuation fund.
>
> … "work-related medical screening" is being defined under amendments proposed by clause 48 to mean, broadly, an examination or test carried out by a medical practitioner, nurse, dentist, optometrist or audiometrist for the purpose of determining whether the employee is suffering from an injury or illness related to the employee's employment. It is also a requirement for exemption that the examination or test is carried out as part of a screening program which applies generally to employees with similar work-related risks.
>
> … "work-related preventative health care" is being defined under amendments proposed by clause 48 to mean, broadly, any form of care provided by a medical practitioner, nurse, dentist or optometrist for the purpose of preventing the employee from suffering from an injury or illness related to the employee's employment. It is also a requirement for exemption that the care is provided as part of a screening program which applies generally to employees with similar work-related risks. The provision of drugs, vaccines or other medical preparations in connection with the preventative health care will also be exempt.
>
> … "work-related counselling care" is being defined under amendments proposed by clause 48 to mean, broadly, individual or group counselling (e.g., a seminar) related to matters such as safe work practices, stress management, fitness, drug or alcohol abuse or retirement problems. It is also necessary that the benefit is provided by the employer in order to improve and maintain the efficiency of employees or to prepare them for retirement and not as a form of remuneration.

[2] Pan Macmillan Australia (2025) *The Macquarie Dictionary* online, www.macquariedictionary.com.au, accessed 27 June 2025.

34. In considering whether any of these exemptions apply to the benefit provided as part of The Exec Check, it is necessary to consider paragraph 58M(1)(c), which specifically relates to residual benefits.

Residual benefits which are exempt under paragraph 58M(1)(c)

35. Paragraph 58M(1)(c) provides that a residual benefit will be an exempt benefit where it consists of the provision of:

(i) a work-related medical examination of the employee;

(ii) work-related medical screening of the employee;

(iii) work-related preventative health care of the employee;

(iv) work-related counselling of the employee or of an associate of the employee, or

(v) migrant language training of the employee or of an associate of the employee;

36. As migrant language training does not form part of The Exec Check, none of the benefits provided under the program will be exempt under this particular definition.

37. The definitions of 'work-related medical examination', 'work-related medical screening', 'work-related preventative health care' and 'work-related counselling' in subsection 136(1) contain a number of differing conditions that must be satisfied in order to meet those definitions. Each of those terms are considered in further detail in paragraphs 38 to 75 of this Ruling.

Work-related medical examination

38. 'Work-related medical examination', in relation to a benefit provided in respect of the employment of an employee, means an examination or test carried out by, or on behalf of an audiometrist or a legally-qualified medical practitioner, nurse, dentist or optometrist wholly or principally in order to ascertain the physiological or psychological condition of the employee for any or all of the following purposes:

- the commencement of the employment of the employee
- the confirmation of probationary employment of the employee
- a change in the duties or location of the employment of the employee
- the employee becoming a member of a superannuation fund.

39. As The Exec Check is targeted to existing employees (refer to paragraph 10 of this Ruling), any examinations or tests that are carried out under the program will not be able to meet any of the purpose conditions outlined in the definition. As such, none of the examinations or tests carried out under The Exec Check will be exempt as a work-related medical examination.

Work-related medical screening

40. 'Work-related medical screening', in relation to an employee of an employer, means an examination or test carried out by, or on behalf of, an audiometrist or a legally-qualified medical practitioner, nurse, dentist or optometrist wholly or principally in order to ascertain whether the employee has suffered, is suffering or is at risk of suffering, from work-related

trauma, but does not include an examination or test that is not made available generally to all employees of the employer:

- who are likely to have suffered, be suffering or be at risk of suffering from similar work-related trauma
- who perform the duties of their employment at or near the place where the employee performs the duties of his or her employment, and
- whose duties of employment are similar to those of the employee.

Examination or test

41. The initial condition that needs to be considered is whether the benefit being provided is an examination or test.

42. Neither examination nor test are defined in the FBTAA. *The Macquarie Dictionary* online defines each word as[3]:

> *examination*
>
> 1. the act of examining; inspection; inquiry; investigation.
>
> 2. the state of being examined.
>
> *test*
>
> 1. that by which the presence, quality, or genuineness of anything is determined; a means of trial.
>
> …
>
> 5. *Psychology* a standardised procedure for eliciting responses upon which appraisal of the individual can be based …

43. With the exception of the Concierge Program and Doctor At Your Desk service, we consider all of the items that are included in The Exec Check (listed at paragraph 16 of this Ruling) to be examinations or tests, including the reporting of findings to employees, the making of recommendations and the arrangement of referrals to other specialists.

Carried out by, or on behalf of, an audiometrist or a legally-qualified medical practitioner, nurse, dentist or optometrist

44. Where the person providing the benefit does not come within one of the listed categories (that is, they are not an audiometrist, a legally-qualified medical practitioner, a nurse, a dentist or an optometrist), it is necessary to consider whether the benefit is being provided on behalf of a listed medical professional.

45. The phrase 'on behalf of' is not defined for the purposes of the FBTAA. *The Australian Oxford Dictionary*[4] defines the term 'behalf' or 'on behalf of' as:

> *phrase* 1. **on someone's behalf**, Also, *Us*, **in someone's behalf**. in someone's interest; in aid of someone; *to increase one's efforts on someone's behalf*.
>
> 2. On behalf of, Also, Us, in behalf of.
>
> a. as a representative of: *to accept the prize on behalf of the team*

[3] Pan Macmillan Australia (2025) *The Macquarie Dictionary* online, www.macquariedictionary.com.au, accessed 27 June 2025.
[4] Gwynn M (ed.) and Laugesen A (ed.) (2017) *Australian Concise Oxford Dictionary*, 6th edition, Oxford University Press, Melbourne.

b. in the interest of; in aid of: *to work on behalf of the poor*.

46. In *Cuthbertson & Richards Sawmills Pty Ltd v Thomas* [1999] FCA 315, the meaning of the phrase 'on behalf of' was discussed. It was stated that the phrase does not have a strict legal meaning. The court referred to *R v Toohey*; *Ex parte Attorney-General (NT)* [1980] HCA 2, where Stephen, Mason, Murphy and Aickin JJ referred to the phrase in these terms:

> … it bears no single and constant significance. Instead it may be used in conjunction with a wide-range of relationships, all however, in some way concerned with the standing of one person as auxiliary to or representative of another person or thing. …
>
> Context will always determine to which of the many possible relationships the phrase "on behalf of" is in a particular case being applied; "the context and subject matter" (per Dixon J in the Federated Clerks' Case) [(1949) 79 CLR 428 at [438]] will be determinative.

47. 'Auxiliary' is defined in *The Macquarie Dictionary* online as '…giving support, helping; aiding; assisting'.[5]

48. In the context of the definition of 'work-related medical screening' (but equally applicable to 'work-related medical examination' and 'work-related preventative health care'), the phrase 'on behalf of' requires a relationship between the 2 parties such that one party is acting in place of or as representative of the other. That is, if the person carrying out the examination or test (or providing the care) is not a specified medical person, then that person must be giving support or assisting a specified medical person who is providing the benefit.

49. As per paragraph 13 of this Ruling, the medical tests and examinations that are undertaken in The Exec Check are carried out by or on behalf of legally-qualified medical practitioners and therefore meets this part of the definition.

Purpose of the examination or test

50. To meet the definition, the examination or test must be to ascertain whether the employee has suffered, is suffering or is at risk of suffering from work-related trauma.

51. 'Work-related trauma' is defined in subsection 136(1) to mean:

(a) the injury of the employee (including the aggravation, acceleration or recurrence of an injury of the employee);

(b) the contraction, aggravation, acceleration or recurrence of a disease of the employee;

(c) the loss or destruction of, or damage to:

(i) an artificial limb or other artificial substitute;

(ii) a medical, surgical or similar aid or appliance used by the employee; or

(iii) clothing worn by the employee; or

(d) the coming into existence, the aggravation, acceleration or recurrence of any other physiological or psychological condition in relation to the employee that is or may be harmful or disadvantageous to, or result in harm or disadvantage to, the employee;

that is related to any employment of the employee.

[5] Pan Macmillan Australia (2025) *The Macquarie Dictionary* online, www.macquariedictionary.com.au, accessed 27 June 2025.

52. The Exec Check has been specifically designed to assess and mitigate risks associated with chronic disease so as to minimise the cost of chronic disease on lost productivity (refer to paragraph 10 of this Ruling). Therefore, all tests and examinations that are carried out under the program are to ascertain whether an employee has suffered, is suffering or is at risk of suffering from work-related trauma, thereby meeting this part of the definition.

Made available generally to all employees

53. 'Work-related medical screening' is not exempt if an examination or test is not made available generally to all employees of the employer[6]:

(a) who are likely to have suffered, be suffering or be at risk of suffering, from similar work-related trauma;

(b) who perform the duties of their employment at or near the place where the employee performs the duties of his or her employment; and

(c) whose duties of employment are similar to those of the employee.

54. Employers are expected to make The Exec Check available generally to all employees within the company's executive ranks who are likely to have suffered, be suffering or be at risk of suffering from work-related trauma, who perform their employment duties at or near the same place where other employees are offered access to The Exec Check and whose employment duties are similar to those of other employees that are offered access to The Exec Check (refer to paragraph 12 of this Ruling). As such, these employers will meet the definition requirements and will therefore be eligible for the exemption.

55. Employers that do not make The Exec Check available to all employees that meet the criteria outlined in paragraph 51 of this Ruling will not meet the definition requirements and will therefore not be eligible for the exemption.

Conclusion

56. We consider all of the tests and examinations provided under The Exec Check to fall under the definition of 'work-related medical screening' as the entire program is designed to ascertain whether an employee has suffered, is suffering or is at risk of suffering from work-related trauma and meets all of the other conditions that are associated with this exemption. All of the tests and examinations provided under The Exec Check will therefore be exempt benefits under subparagraph 58M(1)(c)(ii).

Work-related preventative health care

57. 'Work-related preventative health care', in relation to an employee of an employer, means any form of care provided by, or on behalf of a legally-qualified medical practitioner, nurse, dentist or optometrist wholly or principally in order to prevent the employee suffering from work-related trauma, but does not include a form of care that is not made available generally to all employees of the employer:

- who are likely to be at risk of suffering from similar work-related trauma

[6] Subsection 136(1).

- who perform the duties of their employment at or near the place where the employee performs the duties of his or her employment, and
- whose duties of employment are similar to those of the employee.

58. The word 'care' is not defined within the FBTAA. However, 'health care' is defined in subsection 136(1) to mean 'any examination, test or form of care (whether therapeutic, preventative or rehabilitative) that is related to the physiological or psychological health of a person'. It includes the provision of drugs, vaccines or other medical preparations in connection with the care.

59. *The Macquarie Dictionary* online defines the word 'care' as '…protection; charge: *under the care of a doctor*'. 'Care for' is defined as '…to look after; make provision for'.[7]

60. In applying these definitions, it can be concluded that 'care' is wider than just health care and can include other activities that are provided either by or as a result of a referral by a medical professional listed in the definition of 'work-related preventative health care'.

61. We consider the items listed under the Concierge Program and Doctor At Your Desk service (refer to paragraph 16 of this Ruling) to meet the definition of the provision of care.

Medical professional

62. The definition of 'work-related preventative health care' requires the care to be provided by, or on behalf of, a legally-qualified medical practitioner, nurse, dentist or optometrist. The principles outlined in paragraphs 43 to 47 of this Ruling also apply here.

Work-related trauma

63. Paragraph 51 of this Ruling provides the definition of 'work-related trauma'.

64. The Exec Check has been specifically designed to assess and mitigate risks associated with chronic disease so as to minimise the cost of chronic disease on lost productivity (refer to paragraph 10 of this Ruling).

65. The Concierge Program and Doctor At Your Desk service part of The Exec Check limits its services to only providing care which prevents work-related trauma (refer to paragraph 16 of this Ruling).

66. Any health care or treatment that is provided to employees which does not relate to the prevention of work-related trauma does not form part of The Exec Check (refer to paragraph 17 of this Ruling) and is charged separately to employees (refer to paragraph 18 of this Ruling).

67. Therefore, the care that is provided under The Exec Check is considered to be wholly or principally in order to prevent the employee suffering from work-related trauma, meeting this part of the definition.

68. Any care provided under the Concierge Program and Doctor At Your Desk service that does not relate to the prevention of work-related trauma does not meet this part of the definition and will not be exempt.

[7] Pan Macmillan Australia (2025) *The Macquarie Dictionary* online, www.macquariedictionary.com.au, accessed 27 June 2025.

Status: **not legally binding**

Made available generally to all employees

69. Similar to the conditions imposed on 'work-related medical screening' (refer to paragraph 53 of this Ruling), 'work-related preventative health care' is not exempt if a form of care is not made available generally to all employees of the employer[8]:

(a) who are likely to be at risk of suffering from similar work-related trauma;

(b) who perform the duties of their employment at or near the place where the employee performs the duties of his or her employment; and

(c) whose duties of employment are similar to those of the employee.

70. Employers are expected to make the Concierge Program and Doctor At Your Desk service component of The Exec Check available generally to all employees within the company's executive ranks:

- who are likely to be at risk from suffering similar work-related trauma as their colleagues
- who perform their employment duties at or near the same place where other employees are offered access to The Exec Check, and
- whose employment duties are similar to those of other employees that are offered access to The Exec Check (refer to paragraph 12 of this Ruling).

71. Employers meeting these particular requirements will meet this part of the definition.

Conclusion

72. This particular component of The Exec Check will be an exempt benefit under subparagraph 58M(1)(c)(iii) as the items listed under (paragraph 16 of this Ruling) are:

- considered to be for the provision of care
- carried out by, or on behalf of, legally-qualified medical practitioners
- wholly or principally in order to prevent the employee suffering from work-related trauma, and
- made available generally to all employees within the company's executive ranks
  - who are likely to be at risk from suffering similar work-related trauma to their colleagues
  - who perform their employment duties at or near the same place where other employees are offered access to The Exec Check, and
  - whose employment duties are similar to those of other employees that are offered access to The Exec Check.

73. Where an employee receives health care or treatment under The Exec Check (including under the Concierge Program and Doctor At Your Desk service) that does not meet the definition of 'work-related preventative health care', their employer will be liable to FBT on the taxable value of the benefit being provided because it is not considered an exempt benefit.

[8] Section 136.

Status: **not legally binding**

Work-related counselling

74. 'Work-related counselling'[9] may be an exempt residual benefit, subject to certain conditions being met.

75. However, as counselling does not form part of The Exec Check (refer to paragraph 19 of this Ruling), none of the benefits provided under The Exec Check are exempt benefits as 'work-related counselling'.

[9] Defined in subsection 136(1).

Status: **not legally binding**

References

Previous rulings

CR 2022/62

Legislative references:

- FBTAA 1986 Pt III Div 2
- FBTAA 1986 Pt III Div 3
- FBTAA 1986 Pt III Div 4
- FBTAA 1986 Pt III Div 5
- FBTAA 1986 Pt III Div 6
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- FBTAA 1986 Pt III Div 8
- FBTAA 1986 Pt III Div 9
- FBTAA 1986 Pt III Div 10
- FBTAA 1986 Pt III Div 11
- FBTAA 1986 Pt III Div 12
- FBTAA 1986 45
- FBTAA 1986 58M
- FBTAA 1986 58M(1)(c)
- FBTAA 1986 58M(1)(c)(ii)
- FBTAA 1986 58M(1)(c)(iii)
- FBTAA 1986 58P
- FBTAA 1986 136(1)

Cases relied on:

- Cuthbertson & Richards Sawmills Pty Ltd v Thomas [1999] FCA 315; 93 FCR 141
- R v Portus, Ex parte Federated Clerks Union of Australia [1949] HCA 53; 79 CLR 428; 23 ALJR 621
- R v Toohey, Ex parte Attorney-General (NT) [1980] HCA 2; 145 CLR 374

Other references:

- Explanatory Memorandum to the Taxation Laws Amendment (Fringe Benefits and Substantiation) Bill 1987
- Australian Concise Oxford Dictionary, 6th edition, Oxford University Press, Melbourne
- Macmillan Publishers Australia, The Macquarie Dictionary online, www.macquariedictionary.com.au

ATO references

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