



CR 2004/111W - Fringe benefits tax: redundancy contributions made by a South Australian employer to the Electrical Industry Severance Scheme

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 April 2006*



Class Ruling

Fringe benefits tax: redundancy contributions made by a South Australian employer to the Electrical Industry Severance Scheme

Preamble

*The number, subject heading, **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Withdrawal**, **Arrangement** and **Ruling** parts of this document are a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**. CR 2001/1 explains Class Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a 'public ruling' and how it is binding on the Commissioner.*

Withdrawal

1. This Ruling is withdrawn and ceases to have effect after 31 March 2006. However, the Ruling continues to apply after its withdrawal in respect of the tax laws ruled upon, to all persons within the specified class who entered into the specific arrangement during the term of the Ruling, subject to there being no change in the arrangement or in the person's involvement in the arrangement.

Commissioner of Taxation

20 October 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 97/16

Subject references:

- exempt benefits
- fringe benefits tax
- worker entitlement funds

Legislative references:

- Copyright Act 1968
- FBTA 1986 58PA

- FBTA 1986 58PA(a)
- FBTA 1986 58PA(b)
- FBTA 1986 58PA(c)
- FBTA 1986 58PB
- FBTA 1986 58PB(2)
- FBTA 1986 58PB(2)(a)
- FBTA 1986 58PB(3)
- FBTA 1986 136(1)
- Fringe Benefits Tax Regulations 1992 6(a)
- TAA Act 1953 Pt IVAAA
- Workplace Relations Act 1996

ATO references

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