



CR 2004/21W - Fringe benefits tax: Contribution to an Approved Worker Entitlement Fund: the Victorian Certified CEPU (Plumbing Division) Enterprise Agreement 2002 to 2005

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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: Contribution to an Approved Worker Entitlement Fund: the Victorian Certified *CEPU (Plumbing Division)* *Enterprise Agreement 2002 to 2005*

Preamble

*The number, subject heading, and the **What this Class Ruling** is about (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **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 This Ruling is withdrawn and ceases to have effect after 31 March 2006.

Commissioner of Taxation
10 March 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

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

Subject references:

- approved worker entitlement fund
- fringe benefits tax
- redundancy payment

Legislative references:

- Copyright Act 1968
- TAA 1953 Part IVAAA
- FBTA 1986 58PA
- FBTA 1986 58PA(a)
- FBTA 1986 58PA(b)
- FBTA 1986 58PA(c)
- FBTA 1986 136(1)

ATO references

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