

CR 2004/40W - Income tax: deductibility of employer contributions to the National Entitlement Security Trust



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This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2009*



Class Ruling

Income tax: deductibility of employer contributions to the National Entitlement Security Trust

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 This Ruling is withdrawn and ceases to have effect after 30 June 2009. 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

21 April 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 97/16;
TR 1999/5

Legislative references:

- Copyright Act 1968
- FBTA 1986 58PB(4)(c)
- TAA 1953 Part IVAAA
- ITAA 1997 8-1
- ITAA 1997 26-10

Case references:

- G.P. International Pipecoaters Pty Ltd v. Federal Commissioner of Taxation (1990) ATC 4,413; (1990) 21 ATR 1
- Nilsen Development Laboratories Pty Ltd v. Federal Commissioner of Taxation (1979) 79 ATC 4520; (1979) 10 ATR 255
- Sun Newspapers Ltd. v. Federal Commissioner of Taxation (1938) 61 CLR 337
- Walstern v. Federal Commissioner of Taxation [2003] FCA 1428

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FOI status: **may be released**

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ATO references

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