



CR 2004/41W - Fringe benefits tax: redundancy contributions made by a South Australian employer to the Building Industry Redundancy Scheme Trust Fund

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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 Building Industry Redundancy Scheme Trust Fund

Preamble

The number, subject heading, **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 IVA 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 This Ruling is withdrawn and ceases to have effect after 31 March 2006.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

21 April 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 97/16;
CR 2004/22

Subject references:

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

Legislative references:

- 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(3)
- FBTA 1986 136(1)
- FBTR 1992 regulation 6(n)
- Workplace Relations Act 1996 (Cth)
- Copyright Act 1968
- TAA 1953 Pt IVA

ATO references

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