



# ***CR 2006/121W - Fringe benefits tax: contributions to an approved worker entitlement fund: Australian Construction Industry Redundancy Trust***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 April 2008*

# Class Ruling

## Fringe benefits tax: contributions to an approved worker entitlement fund: Australian Construction Industry Redundancy Trust

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### This publication provides you with the following level of protection:

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

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, we must apply the law to you in the way set out in the ruling (unless we are satisfied that the ruling is incorrect and disadvantages you, in which case we may apply the law in a way that is more favourable for you – provided we are not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

## Withdrawal

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1. This Ruling is withdrawn and ceases to have effect after 31 March 2008. However, the Ruling continues to apply after its withdrawal in respect of the relevant provisions ruled upon, to all entities within the specified class who entered into the specific scheme during the term of the Ruling, subject to there being no change in the scheme or in the entities' involvement in the scheme.

## References

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### *Previous draft:*

Not previously issued as a draft

### *Subject references:*

- exempt benefits
- fringe benefits tax
- worker entitlement funds

### *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(2)(a)
- FBTA 1986 58PB(3)
- FBTA 1986 136(1)
- Copyright Act 1968
- TAA 1953
- TAA 1953 Sch 1 357-75(1)

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ATO references

NO: 2006/21324

ISSN: 1445-2014

ATOlaw topic: Fringe Benefits Tax ~~ Miscellaneous exempt benefits