



***CR 2006/81W - Fringe benefits tax and income tax:  
employer clients of Sodexho Australia Pty Ltd or  
Universal Sodexho Pty Ltd that make use of the  
Sodexho 'SmartPay' card facility***

 This cover sheet is provided for information only. It does not form part of *CR 2006/81W - Fringe benefits tax and income tax: employer clients of Sodexho Australia Pty Ltd or Universal Sodexho Pty Ltd that make use of the Sodexho 'SmartPay' card facility*

 This document has changed over time. This is a consolidated version of the ruling which was published on *20 August 2008*



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# Notice of Withdrawal

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## Class Ruling

Fringe benefits tax and income tax:  
employer clients of Sodexho Australia Pty  
Ltd or Universal Sodexho Pty Ltd that  
make use of the Sodexho 'SmartPay' card  
facility

Class Ruling CR 2006/81 is withdrawn with effect from today.

1. CR 2006/81 deals with the fringe benefits tax and income tax consequences for employers whose employees enter into valid salary sacrifice arrangements for food or drink to be provided to, and consumed by, those employees on the employer's business premises on a working day.
2. *Tax Laws Amendment (Budget Measures) Act 2008* amends the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) by inserting subsection 41(2) which denies exemption under section 41 of the FBTAA for food or drink provided as part of an employee salary sacrifice arrangement.
3. Subsection 41(2) of the FBTAA applies to food or drink provided after 7.30pm AEST on 13 May 2008. However the exemption under section 41 of the FBTAA can still apply to food or drink provided under a valid salary sacrifice arrangement up until 1 April 2009 as long as the arrangement was entered into prior to 7.30pm AEST on 13 May 2008 and the food or drink provided relates to an existing balance at that time.
4. As a result of the above legislative amendments, CR 2006/81 is no longer current and is withdrawn.

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**Commissioner of Taxation**

20 August 2008

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ATO references

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ATOlaw topic: Fringe Benefits Tax -- Exempt property benefits  
Income Tax -- Deductions -- expenses incurred by  
employer for employees