


***CR 2007/16A2 - Addendum - Fringe benefits tax: employer clients of PBI Benefit Solutions Pty Ltd who are subject to the provisions of section 57A of the Fringe Benefits Tax Assessment Act 1986 whose employees make use of an Employee Benefits Card (Meal Entertainment) facility***

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## Addendum

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### Class Ruling

Fringe benefits tax: employer clients of PBI Benefit Solutions Pty Ltd who are subject to the provisions of section 57A of the *Fringe Benefits Tax Assessment Act 1986* whose employees make use of an Employee Benefits Card (Meal Entertainment) facility

This Addendum amends Class Ruling CR 2007/16 to extend the class of entities covered by the Ruling to include employers who retain salary packaging providers to administer their salary packaging arrangements on their behalf.

#### CR 2007/16 is amended as follows:

##### 1. Paragraph 3

Omit the paragraph; substitute:

3. The class of entities to which this Ruling applies are those employers subject to the provisions of section 57A who:

- enter into an Employee Benefits Card facility with a financial institution, under an arrangement with PBI Benefit Solutions Pty Ltd; or
- enter into an arrangement with a salary packaging provider to administer salary packaging on its behalf, with the salary packaging provider (acting on the employer's behalf) entering into an Employee Benefits Card facility with a financial institution, under an arrangement with PBI Benefit Solutions Pty Ltd,

to provide a Meal Entertainment Card (the card) to their employees and/or their associates.

##### 2. Paragraph 8

Omit '1 April 2006.The Ruling'; substitute '1 April 2006. The Ruling'

**3. Paragraph 13**

Omit the paragraph; substitute:

13. The employer or salary packaging provider on behalf of the employer establishes an Employee Benefits Card facility with the financial institution which enables employees to apply for the card under an effective salary sacrifice agreement entered into with the employer.

**4. Paragraph 16**

After the paragraph, insert:

16A. Where a salary packaging provider is administering the salary sacrifice agreement on behalf of the employer, the employer will transfer its funds to an account for the purposes of the arrangement and the salary packaging provider will have access to draw upon these funds to transfer the relevant amounts to the employee's card account.

**5. Paragraph 20**

Omit 'employer'; substitute 'employer or salary packaging provider on behalf of the employer'.

**6. Paragraph 21**

Omit 'employers'; substitute 'employers or salary packaging provider on behalf of the employers'.

**7. Paragraph 23**

Omit 'employer'; substitute 'employer or salary packaging provider on behalf of the employer'.

**8. Paragraph 24**

Omit first sentence; substitute:

The card account can be cancelled at any stage by the employer or salary packaging provider on behalf of the employer and any unspent money is refunded to the employer.

**9. Paragraph 52**

Omit '33'; substitute '32'.

This Addendum applies on and from 24 July 2009.

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**Commissioner of Taxation**

7 October 2009

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## ATO references

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