


# ***CR 2009/49A1 - Addendum - Income tax: payments made by National Entitlement Security Trust to members***

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## Addendum

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### Class Ruling

### Income tax: payments made by National Entitlement Security Trust to members

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953* (TAA 1953). It amends Class Ruling CR 2009/49 to extend the date of effect of the Ruling and to update legislative references.

#### **CR 2009/49 is amended as follows:**

##### **1. Paragraph 8**

Omit the paragraph; substitute:

8. This Ruling applies from 1 July 2006. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

##### **2. Paragraphs 45 and 48**

Omit the last sentence; substitute:

The Trustee who makes these payments to the employee will withhold amounts of tax as required by section 12-90 of Schedule 1 to the TAA 1953.

##### **3. Legislative references**

Insert:

- TAA 1953 Sch1 12-90

This Addendum applies on and from 1 July 2012.

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## ATO references

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