

CR 2013/78A1 - Addendum - Fringe benefits tax and income tax: employer contributions to the ReddiFund

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Addendum

Class Ruling

Fringe benefits tax and income tax: employer contributions to the ReddiFund

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2013/78 to take account of amendments made to the ReddiFund Trust Deed and the Fund Regulations in accordance with the notification requirements of clause 15.1 of the Trust Deed.

CR 2013/78 is amended as follows:

1. Paragraph 9

Omit dot point 3; substitute:

- email request for amendment of Class Ruling 2012/28 dated 13 May 2013; and
- Deed of Amendment No. 6 (Trust Deed and Regulations) dated 12 July 2016.

2. Paragraph 14

After paragraph 14; insert:

14A. The Deed of Amendment No. 6 (Trust Deed and Regulations) dated 12 July 2016, altered the ReddiFund (formerly WACIRF No. 2) Trust Deed and Regulations to:

- amend various industry related definitions in paragraph A of the Introduction and subclauses 1.3, 1.17(b) and 13.3(a)(iii) of the Principal Trust Deed; and
- insert regulation 4.6 into the Fund Regulations which entitles the 'Participating Employee Members' of the Fund who are entitled to a 'Redundancy Payment' to apply to have the payment deferred until such time as they make a 'Drawdown Request'.

3. Paragraph 22

Omit the words 'paragraph 14'; substitute 'paragraphs 14 and 14A'.

This Addendum applies on and from 12 July 2016.

Commissioner of Taxation

23 November 2016

ATO references

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