

CR 2015/111A1 - Addendum - Fringe benefits tax: corporate clients of McMillan Shakespeare Limited and its subsidiaries (McMillan Shakespeare) who participate in McMillan Shakespeare's bus travel benefit scheme

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Addendum

Class Ruling

Fringe benefits tax: corporate clients of McMillan Shakespeare Limited and its subsidiaries (McMillan Shakespeare) who participate in McMillan Shakespeare's bus travel benefit scheme

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2015/111 to correct the explanation in paragraph 37 of the ruling regarding why the scheme satisfies paragraph 47(6)(aa) of the *Fringe Benefits Tax Assessment Act 1986*.

CR 2015/111 is amended as follows:

1. Paragraph 37

Omit the paragraph; substitute:

37. To satisfy paragraph 47(6)(aa), the motor vehicle must not be a taxi let on hire to the provider, or a car (other than a panel van, utility truck or other road vehicle designed to carry a load of less than 1 tonne and not designed to carry passengers). As a bus is neither a taxi let on hire to the provider or a car paragraph 47(6)(aa) is satisfied.

This Addendum applies on and from 16 December 2015.

Commissioner of Taxation
16 August 2017

ATO references

NO: 1-751SD80
ISSN: 2205-5517
ATOlaw topic: Fringe benefits tax ~~ Exempt benefits ~~ Exempt
residual benefits ~~ Other

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