CR 2016/41 - Fringe benefits tax: employer clients of Smartgroup Corporation Ltd who are subject to the provisions of section 57A of the Fringe Benefits Tax Assessment Act 1986 that make use of the ANZ Entertainment Benefits Card facility

Class Ruling

Fringe benefits tax: employer clients of Smartgroup Corporation Ltd who are subject to the provisions of section 57A of the *Fringe Benefits Tax Assessment Act 1986* that make use of the ANZ Entertainment Benefits Card facility

Contents Para

This publication provides you with the following level of protection:

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you, in which case the law may be applied to you in a way that is more favourable for you – provided the Commissioner is not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

What this Ruling is about

1. This Ruling sets out the Commissioner's opinion on the way in which the relevant provision(s) identified below apply to the defined class of entities, who take part in the scheme to which this Ruling relates.

Relevant provision(s)

2. The relevant provisions dealt within this Ruling are:

- subsection 5B(1E) of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA)
- section 5C of the FBTAA
- paragraph 5E(3)(a) of the FBTAA
- paragraph 5E(3)(c) of the FBTAA
- Division 9A of Part III of the FBTAA

- section 37AD of the FBTAA
- section 38 of the FBTAA
- section 57A of the FBTAA
- Part XIB of the FBTAA
- subsection 136(1) of the FBTAA, and
- section 149A of the FBTAA.

Class of entities

3. The class of entities to which this Ruling applies is those employers, who are subject to the provisions of section 57A of the FBTAA, who enter into a salary packaging arrangement with Smartgroup Corporation Ltd and its subsidiaries Smartsalary Pty Limited, and Salary Packaging Solutions Pty Ltd t/a Advantage Salary Packaging (the promoter) to provide the promoter's Meal Entertainment and Venue Hire Purchasing Card (the ANZ Entertainment Benefits Card) to the employer's employees or their associates under an arrangement made with the promoter.

Qualifications

4. The Commissioner makes this Ruling based on the precise scheme identified in this Ruling.

5. The class of entities defined in this Ruling may rely on its contents provided the scheme actually carried out is carried out in accordance with the scheme described in paragraphs 8 to 18 of this Ruling.

6. If the scheme actually carried out is materially different from the scheme that is described in this Ruling, then:

- this Ruling has no binding effect on the Commissioner because the scheme entered into is not the scheme on which the Commissioner has ruled, and
- this Ruling may be withdrawn or modified.

Date of effect

7. This Ruling applies from 1 April 2016 to 31 March 2020. The Ruling continues to apply after 31 March 2020 to all entities within the specified class who entered into the specified scheme during the term of the Ruling. 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).

Scheme

8. The following description of the scheme is based on information provided by the applicant. The following documents, or relevant parts of them form part of and are to be read with the description:

- the application for a class ruling dated 9 February 2016
- letter from the applicant dated 5 April 2016 providing a summary of process for managing benefits and caps
- Entertainment Benefits Card functional specification changes for website
- Entertainment Benefits Card Audit Process Document
- Entertainment Cap Utilisation Report
- Entertainment Card End of Year Journal Process Document
- Entertainment Card Merchant List
- ANZ Card Facility Terms and Conditions
- ANZ Employee Application Form, and
- Standard Employer Agreement.

9. Smartgroup Corporation Limited through its wholly-owned subsidiaries Smartsalary Pty Limited and Salary Packaging Solutions Pty Ltd t/a Advantage Salary Packaging, collectively referred to as 'the promoter', operates a business which provides salary packaging services to employers.

10. The promoter proposes to enter into an agreement with the ANZ Bank to issue the ANZ Entertainment Benefits Card to employees of employers who are subject to section 57A of the FBTAA. Secondary cards will also be issued to an employee's spouse where this is requested.

11. The employer or the promoter operates an account with ANZ, and the promoter will arrange for the employer to deposit funds into the account as required. The promoter has withdrawal access to this account.

12. The promoter transfers funds from this account to the employee's ANZ Entertainment Benefits Card account in accordance with an effective salary sacrifice arrangement. This increases the balance of funds available on the ANZ Entertainment Benefits Card account. Funds on the card account – while notionally allocated to the employee (or the employee's spouse) for expenditure purposes – will remain property of the employer.

13. Payments (up to an employee's agreed salary sacrifice value) can only be made to the card account by the promoter on behalf of the employer by means of the 'account holder's contribution'. This is

defined in the product disclosure statement to mean the amount agreed between the account holder and the promoter to be paid by the promoter to the card account on behalf of the employer.

14. The ANZ Entertainment Benefits Card is a credit card and each purchase will reduce the available balance. An employee or their associate cannot spend more than the value on the ANZ Entertainment Benefits Card as represented by the money transfers put onto the ANZ Entertainment Benefits Card by the promoter.

15. An employee is only permitted to use the ANZ Entertainment Benefits Card to purchase meal entertainment, as defined in section 37AD of the FBTAA, or entertainment facility leasing expenses as defined in section 136(1) of the FBTAA. Payment to a merchant is made from the ANZ Entertainment Benefits Card account.

16. Smartsalary as the promoter of the ANZ Entertainment Benefits Card will manage and limit the value of expenses for each employee (and associates) to a grossed up taxable value cap of $5,000 per FBT year commencing 1 April 2016.

17. Employees and their associates are prohibited from using the ANZ Entertainment Benefits Card to obtain cash advances.

18. The rules under which the ANZ Entertainment Benefits Card is issued will permit an employee and their selected associate to both have an ANZ Entertainment Benefits Card simultaneously if desired.

19. On termination of employment, the employee is given one month to use any credit balance on the ANZ Entertainment Benefits Card account prior to the promoter notifying ANZ to close the account. Any credit balance remaining on closure of the ANZ Entertainment Benefits Card account will be forwarded by ANZ to the employer for payment to the employee as salary or wages subject to the pay as you go (PAYG) provisions.

Ruling

20. The use of the ANZ Entertainment Benefits Card for the acquisition of entertainment by way of food or drink, constituting ‘meal entertainment’, will be a ‘tax-exempt body entertainment benefit’ under section 38 of the FBTAA. A participating employer cannot make an election to use Division 9A of Part III of the FBTAA to calculate the taxable value of the meal entertainment provided under a salary packaging arrangement.

21. The use of the ANZ Entertainment Benefits Card for the hire or lease of an entertainment facility will be a ‘tax-exempt body entertainment benefit’ under section 38 of the FBTAA.

22. Deposits by a participating employer into the participating employer’s, or the promoter’s, account with the financial institution do

not constitute the provision of a 'benefit' as defined in subsection 136(1) of the FBTAA.

23. The pre-loading of funds onto the cards does not constitute the provision of a 'benefit' as defined in subsection 136(1) of the FBTAA.

24. The provision of meal entertainment or the hire or lease of an entertainment facility by way of the card gives rise to an exempt benefit for a participating employer subject to the provisions of section 57A.

25. Benefits provided under a salary packaging arrangement that constitute the provision of meal entertainment or an entertainment facility leasing expense are an exempt benefit where the grossed-up taxable value does not exceed $5,000. Any excess amount is included in the capping thresholds for the purposes of determining the employer's aggregate non-exempt amount under subsection 5B(1E) of the FBTAA for an employer subject to the provisions of section 57A of the FBTAA.

26. The provision of a meal entertainment or an entertainment facility leasing expense that is an exempt benefit under section 57A of the FBTAA is not a GST-creditable benefit in terms of section 149A of the FBTAA.

27. The provision of a meal entertainment or an entertainment facility leasing expense under a salary packaging arrangement is not an excluded fringe benefit for the purposes of paragraphs 5E(3)(a) or 5E(3)(c) of the FBTAA. As such, the value of such benefits are included in the reportable fringe benefits provisions in Part XIB of the FBTAA.

Commissioner of Taxation
22 June 2016

Appendix 1 – Explanation

This Appendix is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.

Types of benefits provided by the ANZ Entertainment Benefits Card

28. A fringe benefit is defined in subsection 136(1) of the FBTAA as being a benefit that is provided by an employer or associate of the employer, to an employee or an associate of the employee, in respect of the employment of the employee.

29. When an employee uses an ANZ Entertainment Benefits Card at an approved merchant, an employee is able to use the card for either the acquisition of food or drink or to pay for the hire or lease of an entertainment facility. This does not give rise to an expense payment benefit under section 20 of the FBTAA as a participating employer does not discharge an obligation of an employee to pay a third party nor do they reimburse an employee in respect of expenditure they incur.

30. When the card is used, the amounts owed to the merchants are met from the funds held in a participating employer's disbursement account and made available (loaded) on to the card. A participating employer is therefore the entity primarily liable for all transactions, and incurring the relevant debts to the approved merchants, arising from the use of the cards.

31. The expenditure on food or drink by an employee will come within the meaning of the phrase 'provision of meal entertainment' under section 37AD of the FBTAA. That phrase, at paragraph 37AD(a) of the FBTAA, includes 'entertainment by way of food or drink'.

32. A 'tax-exempt body entertainment benefit' will arise under section 38 of the FBTAA where an entity that is wholly or partly exempt from income tax incurs 'non-deductible exempt entertainment expenditure'.

33. The participating employers in the arrangement will be not-for-profit organisations, government entities or other tax-exempt bodies such as public benevolent institutions, health promotion charities, public hospitals and public ambulance services. These types of organisations are exempt from income tax.

34. In general terms, expenditure will be 'non-deductible exempt entertainment expenditure' if section 32-5 of the *Income Tax Assessment Act 1997* (ITAA 1997) would prevent an income tax deduction from being claimed for the expenditure if the entity incurring the expense was subject to income tax.

35. Section 32-5 of the ITAA 1997 states (as is relevant here)

> To the extent that you incur a loss or outgoing in respect of providing *entertainment, you cannot deduct it under section 8-1…

36. Under paragraph 32-10(1)(a) of the ITAA 1997 the meaning of 'entertainment', for the purposes of the FBTAA, includes 'entertainment by way of food, drink or recreation'.

37. Section 32-5 of the ITAA 1997 would apply in relation to the use of the card to purchase food or drink that constitutes 'meal entertainment'. The provision of such benefits will be 'non-deductible exempt entertainment expenditure'.

38. Therefore, the use of the card to purchase meal entertainment will be a 'tax-exempt body entertainment benefit' under section 38 of the FBTAA. An employer cannot make an election under Division 9A of Part III that 'entertainment by way of food or drink' be treated as 'meal entertainment benefits' rather than as any other kind of benefit for the purposes of the FBTAA. This is because meal entertainment provided under a salary packaging arrangement is specifically excluded from being a meal entertainment benefit under section 37AC of the FBTAA. The elective valuation rules therefore cannot be used to calculate the taxable value of the benefit as it is not a meal entertainment fringe benefit. Consequently, the taxable value of the benefit provided is determined under section 39 of the FBTAA as a 'tax-exempt body entertainment benefit'.

39. The term 'entertainment facility leasing expenses' is defined in subsection 136(1) of the FBTAA as:

> ***entertainment facility leasing expenses***, for a person, means expenses incurred by the person in hiring or leasing:
>
> (a) a corporate box
>
> (b) boats, or planes, for the purpose of the provision of entertainment
>
> (c) other premises, or facilities, for the purpose of the provision of entertainment
>
> but does not include so much of any of such expenses that:
>
> (d) is attributable to the provision of food or drink
>
> (e) is attributable to advertising and is an allowable deduction for the person under the *Income Tax Assessment Act 1936* or the *Income Tax Assessment Act 1997.*

40. The expenditure on hire or lease of an entertainment facility in this instance will come within the meaning of 'entertainment facility leasing expenses' under subsection 136(1) of the FBTAA.

41. A 'tax-exempt body entertainment benefit' will arise under section 38 of the FBTAA where the participating employer is wholly or partly exempt from income tax and section 32-5 of the ITAA 1997 would prevent the employer from claiming an income tax deduction for the expenditure if it were subject to income tax.

42. The meaning of 'entertainment' includes entertainment by way of recreation in paragraph 32-10(1)(a) of the ITAA 1997. Subsection 995-1 of the ITAA 1997 defines the term 'recreation' to include 'amusement, sport or similar leisure-time pursuits'. While the term 'recreation' is defined, the words 'entertainment by way of recreation' are not defined. As these words are not defined, they have their natural meaning, taken in the context in which they appear in the legislation.

43. The term 'entertainment', which is the key to the operation of the relevant words, is defined in the Macquarie Dictionary, on-line edition, to mean:

1. the act of entertaining; agreeable occupation for the mind; diversion, or amusement
2. something affording diversion or amusement, especially an exhibition or performance of some kind
3. hospitable provision for the wants of guests.

44. Further, Taxation Determination TD 94/55[1] states that in determining whether providing an item of property constitutes entertainment, regard should be had to all the circumstances of the case. In particular, regard should be given to the character of the entertainment to be derived from the item of property provided.

45. Specifically, in Example 2 in TD 94/55, costs incurred in providing holiday accommodation are incurred in providing property that would constitute the provision of entertainment.

46. It is considered, therefore, that where an entertainment facility is hired or leased, the hire or lease costs are incurred for the purposes of the provision of 'entertainment' as that latter term is defined in subsection 32-10(1) of the ITAA 1997.

47. Consequently, the use of the card to pay for the hire or lease of an entertainment facility will be a 'tax-exempt body entertainment benefit' under section 38 of the FBTAA.

48. Deposits by participating employers into the disbursement accounts do not constitute the provision of a 'benefit' as that term is defined in subsection 136(1) of the FBTAA, as the participating employers are merely transferring funds to their own accounts with the financial institution. It is considered that this view is not altered by the fact that such deposits into the employers' accounts are steps in the furtherance of the terms of salary sacrifice arrangements.

49. Similarly, the pre-loading of funds onto the cards is merely the transfer of participating employer funds and no 'benefit' is provided to the employees at the time of that transfer.

[1] Taxation Determination TD 94/55 *Income tax: when does providing an item of property constitute the provision of entertainment within the meaning of subsection 32-10(1) of the Income Tax Assessment Act 1997?*

Application to employers subject to section 57A of the FBTAA who provide their employees with tax-exempt body meal entertainment benefits

50. Section 57A of the FBTAA provides that benefits provided to employees by certain employers are generally exempt from FBT. This section applies to employers that are registered as a charity and endorsed as a public benevolent institution or health promotion charity, certain hospitals and an employer who provides public ambulance services (or services that support those services) where the employee is predominantly involved in connection with the provision of those services.

51. The exemption in section 57A of the FBTAA also applies to benefits provided to an employee of a government body where the duties of employment are exclusively performed in, or in connection with, certain hospitals.

52. However, these exemptions are subject to the capping provisions in section 5B of the FBTAA.

53. Subsection 5B(1E) of the FBTAA limits the exemption to a general capping threshold on each employee's individual grossed-up non-exempt amount (that is, the total grossed-up taxable value of benefits not otherwise exempt) for the particular FBT year. For the FBT year ending 31 March 2017, this threshold is $17,667 for each employee for employers who are public or non-profit hospitals, or who provide a public ambulance service. This threshold also applies in respect of employees of a government body whose duties are exclusively performed in, or in connection with, a public or non-profit hospital. Such employers are liable for full FBT on the grossed-up taxable value of benefits provided in excess of this threshold. This threshold will be $17,000 for the year ending 31 March 2018 and subsequent years.

54. All other employers to which section 57A applies will have a capping threshold of $31,177 for each employee for the FBT year ending 31 March 2017. These employers are liable for FBT on the grossed-up taxable value of benefits provided in excess of this threshold. This threshold will be $30,000 for the year ending 31 March 2018 and subsequent FBT years.

55. If the employee's individual grossed-up non-exempt amount is greater than the capping threshold, an employer may further reduce the amount under step 4 of the Method Statement in subsection 5B(1E) by the lesser of $5,000 and so much of the employee's individual grossed-up non-exempt amount that relates to salary packaged meal entertainment and entertainment facility leasing expenses under subsection 5B(1M) of the FBTAA. The latter amount, for the purposes of subsection 5B(1M) includes the provision of meal entertainment or entertainment facility leasing expenses made through the use of the card.

56. Each employee's individual grossed-up non-exempt amount is determined by multiplying the employee's type 1 and type 2 individual

base non-exempt amounts by the applicable gross-up rate. Step 1 of the Method Statement contained in subsection 5B(1L) of the FBTAA does not specifically disregard the taxable value of benefits provided under a salary packaging arrangement that constitutes 'meal entertainment,' as that term is defined in section 37AD of the FBTAA, or those which are wholly or partially attributable to 'entertainment facility leasing expenses' in determining an employee's individual base non-exempt amount. This is because such benefits are not excluded fringe benefits for the purposes of paragraphs 5E(3)(a) or 5E(3)(c) of the FBTAA.

57. Consequently, the use of the card to purchase meal entertainment or to pay for the hire or lease of an entertainment facility may form part of any participating employer's aggregate non-exempt amount in the exemption calculation where the grossed-up taxable value of such benefits exceeds $5,000, and the excess amount when added to the grossed-up taxable value of other benefits provided to an employee exceeds the relevant general capping threshold.

Are the benefits provided using the ANZ Entertainment Benefits Card GST-creditable benefits?

58. A participating employer, or the promoter on behalf of the participating employer, receives information on the usage of each card from the financial institution at the end of the FBT year. This information would enable a participating employer, or the promoter on behalf of the participating employer, to distinguish between taxable, GST-free and input taxed supplies.

59. To determine whether a benefit provided under the ANZ Entertainment Benefits Card is a type 1 or type 2 benefit, it is necessary to ascertain whether the relevant benefit is a GST-creditable benefit as defined in section 149A of the FBTAA.

60. Taxation Ruling TR 2001/2[2] advises that for the purposes of section 149A of the FBTAA, to be a GST-creditable benefit, the provider of the benefit must be entitled to an input tax credit for that benefit and that a GST-creditable benefit arises where the provider is entitled to an input tax credit because of either:

- the operation of Division 111 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act), or
- because the fringe benefit is a 'thing' that was acquired or imported by the provider.

61. The second point in the paragraph above does not apply as subsection 149A(2) of the FBTAA only applies if the benefit was acquired or imported by the provider. In this particular instance, there

[2] Taxation Ruling TR 2001/2 *Fringe benefits tax: the operation of the new fringe benefits tax gross-up formula to apply from 1 April 2000*.

is a reimbursement for the purposes of the GST Act. Consequently, only the first point of the paragraph above needs to be considered.

62. Paragraph 86 of Goods and Services Tax Ruling GSTR 2001/3[3] states that Division 111 of the GST Act provides that an employer makes an acquisition that can be a creditable acquisition, subject to certain conditions, where:

- an employee is reimbursed for an expense that constitutes an expense payment benefit, or
- a payment is made on behalf of an employee for an expense payment that constitutes an expense payment benefit.

63. As stated in paragraphs 38 and 47 of this Ruling, the use of an ANZ Entertainment Benefits Card by a cardholder will give rise to tax-exempt body entertainment benefits under section 38 of the FBTAA. The benefit provided is not an expense payment benefit, and therefore, Division 111 of the GST Act will not apply.

64. Paragraph 88 of GSTR 2001/3 points out that one of the conditions which could prevent an entitlement to an input tax credit for an acquisition by an employer is the application of the special rules set out in Division 69 of the GST Act.

65. An entitlement to an input tax credit would not arise for an acquisition to the extent, if any, that the acquisition would not, because of Division 69 of the GST Act, be a creditable acquisition if the employer made it. Paragraph 96 of GSTR 2001/3 points out that Division 69 of the GST Act limits input tax credits for certain acquisitions and importations, including entertainment, to the extent that they would not be deductible expenditure under certain provisions of the ITAA 1997.

66. Division 69 of the GST Act does not apply to disallow input tax credits for entertainment expenses made in providing fringe benefits to employees. However where an employer as mentioned and described in section 57A of the FBTAA incurs expenditure in providing meal entertainment benefits to employees, such benefits are exempt benefits and not fringe benefits. Consequently, Division 69 of the GST Act can apply to deny any input tax credits in respect of such expenditure. GSTR 2001/3 explains this in more detail as follows:

> 97. Whilst section 32-5 of the ITAA 1997 denies a deduction for entertainment under section 8-1 of that Act, section 32-20 of the ITAA 1997 allows an exception where entertainment is provided by way of a fringe benefit. Consequently, Division 69 does not apply to disallow input tax credits for entertainment expenses made in providing fringe benefits (as defined in the FBTAA). This rule also applies to fringe benefit acquisitions and importations for

[3] Goods and Services Tax Ruling GSTR 2001/3 *Goods and services tax: GST and how it applies to supplies of fringe benefits*.

recreational club expenses and expenses for a leisure facility or boat.

98. Although acquisitions and importations made to provide fringe benefits are an exception to the Division 69 denial of deductions for entertainment expenses, exempt benefits are not fringe benefits for these purposes. For example, in income tax, expenses for entertainment that are exempt under section 41 of the FBTAA, being provided and consumed on a working day, are not deductible expenses because of section 32-5 of the ITAA 1997. See Taxation Ruling TR 97/17 for an explanation of the interaction between entertainment as a fringe benefit and as a deductible expense in the context of meal entertainment. Under Division 69 of the GST Act these FBT exempt entertainment benefit expenses are not creditable acquisitions.

99. Paragraph 69-5(3)(f) disallows any entitlement to input tax credits for acquisitions and importations for providing entertainment to clients rather than employees. However, to the extent that the acquisitions and importations are made in providing entertainment to employees and are otherwise creditable, Division 69 will not deny those entitlements.

100. Where an entity, such as a public benevolent institution, provides any benefits to employees which are in respect of employment, section 57A of the FBTAA provides that these are exempt benefits. As the fringe benefit exception rule in section 32-20 of the ITAA 1997 does not apply where entertainment benefits are exempt from FBT, paragraph 69-5(3)(f) can apply to deny any input credits for entertainment acquisitions and importations for public benevolent institutions. As subsection 69-5(4) applies the rules in subsection 69-5(3) to entities that are exempt from income tax as if they were subject to that tax, the fact that the benefit is exempt from FBT means that subsection 69-5(3) can apply to these entities in addition to entities that are subject to income tax.

67. Accordingly, the provision of benefits by way of 'meal entertainment' and 'entertainment facility leasing expenses' to the employee as described in the scheme are not GST-creditable benefits for the purposes of section 149A of the FBTAA, and will be a type two benefit for the purposes of section 5C.

68. If the $5,000 cap were to be exceeded, and the amount is not included in the relevant general capping thresholds as described in paragraphs 54 and 55 above, then the benefits will be GST creditable benefits as FBT is payable, and will be a type 1 benefit for the purposes of section 5C.

Reportable fringe benefits amount

69. Part XIB requires the taxable values of certain benefits to be included in the reportable fringe benefits amount of the relevant employee. As the use of the card results in the provision of meal entertainment or an entertainment facility leasing expense under a salary packaging arrangement, paragraphs 5E(3)(a) and 5E(3)(c) of the FBTAA apply such that the benefits are not an excluded fringe benefit. The value of the benefits is included in the reportable fringe

benefits amount of an employee of employers subject to the provisions of section 57A of the FBTAA.

70. Any participating employer therefore will be required to include the grossed-up taxable value of the salary packaged meal entertainment and entertainment facility leasing expenses benefits on an employee's payment summary where the value of these benefits, and that of other benefits provided to the employee in the particular FBT year, exceeds $2,000.

Appendix 2 – Detailed contents list

71. The following is a detailed contents list for this Ruling:

References

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

GSTR 2001/3; TD 94/55;
TR 2001/2; TR 2006/10

Legislative references:

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- ANTS(GST)A 1999 69-5(3)
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- ANTS(GST)A 1999 Div 111
- FBTAA 1986
- FBTAA 1986 5B(1E)
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- FBTAA 1986 5E(3)(c)
- FBTAA 1986 Pt III Div 9A
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- FBTAA 1986 57A
- FBTAA 1986 Pt XIB
- FBTAA 1986 136(1)
- FBTAA 1986 149A
- ITAA 1997
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- ITAA 1997 32-10(1)
- ITAA 1997 32-10(1)(a)
- ITAA 1997 32-20
- ITAA 1997 995-1(1)
- TAA 1953

Other references:

- Macquarie Dictionary online edition

ATO references

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