

CR 2016/43A1 - 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 that make use of the Westpac Entertainment Benefits Card facility

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Addendum

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* that make use of the Westpac Entertainment Benefits Card facility

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2016/43 to correct minor factual errors. Transactions are managed between the employer and Westpac without a promoter intermediary.

CR 2016/43 is amended as follows:

1. Paragraph 11

Omit the paragraph.

2. Paragraph 12

Omit from the first sentence 'The promoter transfers funds from this account'; substitute 'The employer transfers funds'.

3. Paragraph 13

Omit the paragraph; substitute:

13. Payments up to an employee's agreed salary sacrifice value can only be made to the card account by the employer.

4. Paragraph 14

Omit from the last sentence 'promoter'; substitute 'employer'.

5. Paragraph 19

Omit from the first sentence 'promoter'; substitute 'employer'.

6. Paragraph 22

Omit the paragraph.

7. Paragraph 30

Omit the first sentence; substitute '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 the amount is debited to the card balance.'

This Addendum applies on and from 22 June 2016.

Commissioner of Taxation

21 September 2016

ATO references

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