

CR 2025/88A1 - Addendum - WorkCover WA - settlement of compensation claim - Workers Compensation and Injury Management Act 2023 (WA)

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Addendum

Class Ruling

WorkCover WA – settlement of compensation claim – *Workers Compensation and Injury Management Act 2023 (WA)*

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2025/88 to amend the description of the class of entities to whom it applies.

CR 2025/88 is amended as follows:

1. Paragraph 4

(a) After the second dot point, insert new sub-dot points:

- the settlement agreement was concluded^{2A} before 18 December 2025 and the settlement made an allowance for tax, or
- the settlement agreement was concluded on or after 18 December 2025 and the settlement agreement has not been adjusted on or after 18 December 2025

(b) In the first new sub-dot point, after ‘the settlement agreement was concluded’, insert new footnote 2A:

^{2A} That is, where the employer or insurer and worker have agreed on the settlement sum and the employer or insurer has acknowledged during the negotiations that tax may attach to the income component.

This Addendum applies with effect from 1 July 2024.

Commissioner of Taxation
23 September 2026

ATO references

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