



CR 2004/27W - Fringe benefits tax: Contribution to an Approved Worker Entitlement Fund: the Queensland Building Industry Sub-Contractors Certified Agreement 31 October 2005

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 April 2006*



Class Ruling

Fringe benefits tax: Contribution to an Approved Worker Entitlement Fund: the *Queensland Building Industry Sub-Contractors Certified Agreement* 31 October 2005

Preamble

The number, subject heading, What this Class Ruling is about (including Tax law(s), Class of persons and Qualifications sections), Date of effect, Arrangement and Ruling parts of this document are a 'public ruling' in terms of Part IVAAA of the Taxation Administration Act 1953. CR 2001/1 explains Class Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a 'public ruling' and how it is binding on the Commissioner.

Withdrawal

1. This Ruling is withdrawn and ceases to have effect after 31 March 2006.

Commissioner of Taxation

24 March 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 97/16

Subject references:

- approved worker entitlement fund
- fringe benefits tax
- redundancy payment
- superannuation fund

Legislative references:

- FBTAA 1986 58PA
- FBTAA 1986 58PA(a)
- FBTAA 1986 58PA(b)
- FBTAA 1986 58PA(c)
- FBTAA 1986 58PB
- FBTAA 1986 136(1)
- FBTAA 1986 136(1)(j)(i)
- SISR 1994 Reg 5.01
- Copyright Act 1968
- TAA 1953 Part IVAAA

ATO references

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