



***CR 2004/28W - Fringe benefits tax: Contribution to an Approved Worker Entitlement Fund: the CFMEU Construction and General Division NSW Branch Collective Bargaining Agreement 31 October 2005***

 This cover sheet is provided for information only. It does not form part of *CR 2004/28W - Fringe benefits tax: Contribution to an Approved Worker Entitlement Fund: the CFMEU Construction and General Division NSW Branch Collective Bargaining Agreement 31 October 2005*

 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 *CFMEU Construction and General Division NSW Branch Collective Bargaining Agreement* *31 October 2005*

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#### *Preamble*

*The number, subject heading, and the **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

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 This Ruling is withdrawn and ceases to have effect after 31 March 2006.

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### Commissioner of Taxation

24 March 2004

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#### *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:*

- Copyright Act 1968
- TAA 1953 Pt IVAAA

- FBTAA 1986 58PA
- FBTAA 1986 58PA(a)
- FBTAA 1986 58PA(b)
- FBTAA 1986 58PA(c)
- FBTAA 1986 58PB
- FBTAA 1996 58PB(2)
- FBTAA 1996 58PB(3)
- FBTAA 1986 136(1)
- FBTAA 1986 136(1)(j)(i)
- Fringe Benefits Tax Regulations 1992 Reg 6(a)
- Superannuation Industry (Supervision) Regulations 1994 Reg
- Workplace Relations Act 1996(Cth)

Class Ruling

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FOI status: **may be released**

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ATO references

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