


# ***CR 2004/40A - Addendum - Income tax: deductibility of employer contributions to the National Entitlement Security Trust***

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## Addendum

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### Class Ruling

#### Income tax: deductibility of employer contributions to the National Entitlement Security Trust

This Addendum amends Class Ruling CR 2004/40 to extend the date of effect to which this Ruling applies.

**CR 2004/40 is amended as follows:**

1. **Omit the first sentence in paragraph 8 and replace with:**  
'This Ruling applies from 1 July 2005 to 30 June 2009.'
  
2. **Omit the first sentence in paragraph 9 and replace with:**  
'This Ruling is withdrawn and ceases to have effect after 30 June 2009.'

This Addendum applies on and from 1 July 2005.

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**Commissioner of Taxation**  
20 April 2005

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ATO references

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