



# ***CR 2005/116W - Income tax: deductibility of employer contributions to the Australian Construction Industry Redundancy Trust***

 This cover sheet is provided for information only. It does not form part of *CR 2005/116W - Income tax: deductibility of employer contributions to the Australian Construction Industry Redundancy Trust*

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



## Class Ruling

# Income tax: deductibility of employer contributions to the Australian Construction Industry Redundancy Trust

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### *Preamble*

The number, subject heading, **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Withdrawal**, **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 This Ruling is withdrawn and ceases to have effect after 30 June 2006. However, the Ruling continues to apply after its withdrawal in respect of the tax laws ruled upon, to all persons within the specified class who entered into the specific arrangement during the term of the Ruling, subject to there being no change in the arrangement or in the person's involvement in the arrangement.

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### Commissioner of Taxation 21 December 2005

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#### *Previous draft:*

Not previously issued as a draft

#### *Related Rulings/Determinations:*

CR 2001/1; TR 92/1; TR 92/20;  
TR 94/12; TR 97/16; TR 2003/13

#### *Subject references:*

- income
- assessable recoupments
- deductions and expenses
- eligible termination payments

#### *Legislative references:*

- ITAA 1936 26(d)
- ITAA 1936 27A
- ITAA 1936 27A(1)
- ITAA 1936 27B

- ITAA 1936 27C
- ITAA 1936 27F
- ITAA 1936 27F(1)
- ITAA 1936 27F(1)(a)
- ITAA 1936 27F(1)(aa)
- ITAA 1936 27F(1)(b)
- ITAA 1936 27F(1)(c)
- ITAA 1936 27F(1)(d)
- ITAA 1997 6-5
- ITAA 1997 8-1
- Copyright Act 1968
- TAA 1953 Pt IVAAA
- FBTAA 1986 58PB(4)(c)

#### *Case references:*

- AAT Case 4287 (1988) 19 ATR 3443
- Case V67 88 ATC 505

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- GP International Pipecoaters Pty Ltd v. Federal Commissioner of Taxation (1990) ATC 4413; (1990) 21 ATR 1  
- McIntosh v. Commissioner of Taxation (1979) 25 ALR 557; 10 ATR 13; 45 FLR 279; 79 ATC 4325  
- R v. The Industrial Commission of South Australia; ex parte Adelaide Milk Supply Co-operative Ltd & Ors (1977) 44 SAIR 1202 (1977) 16 SASR 6  
- Reseck v. Federal Commissioner of Taxation (1975) 49 ALJR 370; (1975) 6 ALR 642; (1975) 5ATR 538; (1975) 75 ATC 4213; (1975) 133 CLR 45

- Short v. F W Hercus Pty Ltd (1993) 40 FCR 511; (1993) 46 IR 128; (1993) 35 AILR 151  
- Sun Newspapers Ltd v. FC of T (1938) 61 CLR 337  
- Walstern Pty Ltd v. Federal Commissioner of Taxation [2003] FCA 1428; 2003 ATC 5076; (2003) 54 ATR 423

*Other references:*

- Explanatory Memorandum to the Income Tax Assessment Amendment Bill (No. 3) 1984

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ATO references

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Income Tax ~~ Deductions ~~ fringe benefits tax