



# ***CR 2006/13W - Fringe benefits tax and income tax: employer contributions to the WA Construction Industry Redundancy (No. 2) Fund***

 This cover sheet is provided for information only. It does not form part of *CR 2006/13W - Fringe benefits tax and income tax: employer contributions to the WA Construction Industry Redundancy (No. 2) Fund*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 April 2011*

# Class Ruling

## Fringe benefits tax and income tax: employer contributions to the WA Construction Industry Redundancy (No. 2) Fund

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### **❶ This Ruling provides you with the following level of protection:**

This publication (excluding appendices) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, we must apply the law to you in the way set out in the ruling (or in a way that is more favourable for you if we are satisfied that the ruling is incorrect and disadvantages you, and we are not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any under-paid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

## Withdrawal

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1. This Ruling is withdrawn and ceases to have effect after 31 March 2011. However, the Ruling continues to apply after its withdrawal in respect of the taxation provisions ruled upon, to all entities within the specified class who entered into the specific scheme during the term of the Ruling, subject to there being no change in the scheme or in the entities' involvement in the scheme.

## References

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### *Previous draft:*

Not previously issued as a draft

### *Related Rulings/Determinations:*

CR 2001/1; CR 2004/21;  
CR 2004/22; CR 2004/27;  
CR 2004/28; CR 2004/41;  
CR 2004/111; CR 2005/116;  
TR 92/1; TR 92/20; TR 97/16

### *Subject references:*

- assessable recoupments

- deductions and expenses  
- exempt benefits  
- fringe benefits tax  
- income  
- worker entitlement funds

### *Legislative references:*

- TAA 1953  
- ITAA 1997 6-5  
- ITAA 1997 8-1  
- FBTA 1986 58PA  
- FBTA 1986 58PA(a)

- |                         |                                    |
|-------------------------|------------------------------------|
| - FBTAA 1986 58PA(b)    | - GP International Pipecoaters Pty |
| - FBTAA 1986 58PA(c)    | Ltd v. Federal Commissioner of     |
| - FBTAA 1986 58PB       | taxation (1990) 90 ATC 4413;       |
| - FBTAA 1986 58PB(2)    | (1990) 21 ATR 1                    |
| - FBTAA 1986 58PB(2)(a) | - Sun Newspapers Ltd v. FC of T    |
| - FBTAA 1986 58PB(3)    | (1938) 61 CLR 337                  |
| - FBTAA 1986 58PB(4)(c) | - Walstern Pty Ltd v. Federal      |
| - FBTAA 1986 136(1)     | Commissioner of Taxation [2003]    |
| - Copyright Act 1968    | FCA 1428; 2003 ATC 5076;           |
|                         | (2003) 54 ATR 423                  |

*Case references:*

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ATO references

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ATOLaw topic: Fringe Benefits Tax ~~ Miscellaneous exempt fringe  
benefits  
Income Tax ~~ Deductions ~~ other business and  
professional expenses  
Income Tax ~~ Assessable income ~~ business and  
professional income - Australian sourced