



CR 2006/69W - Income tax: assessable income and tax offsets: payments made by Ensham Workers Entitlement Fund Pty Ltd

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

Class Ruling

Income tax: assessable income and tax offsets: payments made by Ensham Workers Entitlement Fund Pty Ltd

❶ This publication provides you with the following level of protection:

This publication (excluding appendixes) 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 underpaid 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

1. This Ruling is withdrawn and ceases to have effect after 30 June 2011. However, the Ruling continues to apply after its withdrawal in respect of the relevant provisions ruled upon, to all persons 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 person's involvement in the scheme.

References

Previous draft:

Not previously issued as a draft

Subject references:

- employee entitlements
- leave entitlements
- terminating employee
- unused recreation leave
- unused personal leave

Legislative references:

- ITAA 1936 26AC

- ITAA 1936 26AC(1)
- ITAA 1936 26AC(2)
- ITAA 1936 27A(1)
- ITAA 1936 27B(1)
- ITAA 1936 27D
- ITAA 1936 159S
- ITAA 1936 159SA
- ITAA 1936 159SA(1)
- ITAA 1997 6-5
- ITAA 1997 6-5(1)
- ITAA 1997 6-5(4)
- ITAA 1997 960-100
- ITAA 1997 960-100(2)

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- | | |
|------------------------|----------------------------|
| - TAA 1953 | - TAA 1953 Sch 1 357-75(1) |
| - TAA 1953 Sch 1 12-35 | - Copyright Act 1968 |
| - TAA 1953 Sch 1 12-85 | |
| - TAA 1953 Sch 1 12-90 | |
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ATO references

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ATOLaw topic: Income Tax ~~ Assessable income ~~ employee benefits