


***CR 2007/15A1ER1 - Erratum - Fringe benefits tax: employer clients of Community Sector Banking Pty Ltd who are subject to the provisions of section 57A of the Fringe Benefits Tax Assessment Act 1986 that make use of a CSB Salary Benefit Card Account facility***

 This cover sheet is provided for information only. It does not form part of *CR 2007/15A1ER1 - Erratum - Fringe benefits tax: employer clients of Community Sector Banking Pty Ltd who are subject to the provisions of section 57A of the Fringe Benefits Tax Assessment Act 1986 that make use of a CSB Salary Benefit Card Account facility*

 View the [consolidated version](#) for this notice.



## Erratum

---

### Class Ruling

Fringe benefits tax: employer clients of Community Sector Banking Pty Ltd who are subject to the provisions of section 57A of the *Fringe Benefits Tax Assessment Act 1986* that make use of a CSB Salary Benefit Card Account facility

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects the Addendum to Class Ruling CR 2007/15 to fix an incorrect legislative provision.

#### **CR 2007/15A is corrected as follows:**

##### **1. Paragraphs 1, 3, 10 and Footnote 10**

Omit 'paragraph 37AC(c)'; substitute 'paragraph 37AC(b)'.

This Erratum applies on and from 8 June 2016.

---

#### **Commissioner of Taxation**

7 September 2016

---

#### ATO references

NO:	1-7VXT4C8
ISSN:	2205-5517
BSL:	PGH
ATOlaw topic:	Fringe benefits tax ~~ Meal entertainment benefits ~~ Other
	Fringe benefits tax ~~ Not for profit ~~ Exemptions and concessions ~~ Public benevolent institutions & Health promotion charities
	Fringe benefits tax ~~ Not for profit ~~ Exemptions and concessions ~~ Public hospitals and ambulance
	Fringe benefits tax ~~ Tax-exempt body entertainment benefits ~~ Taxable value
	Fringe benefits tax ~~ Property benefits ~~ Other
	Fringe benefits tax ~~ Residual benefits ~~ Other

# CR 2007/15

---

**© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).