


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

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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

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| 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

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