



# ***CR 2007/81W - Fringe benefits tax: health services provided by Peak Health Management***

 This cover sheet is provided for information only. It does not form part of *CR 2007/81W - Fringe benefits tax: health services provided by Peak Health Management*

 This document has changed over time. This is a consolidated version of the ruling which was published on *20 April 2011*



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# Notice of Withdrawal

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## Class Ruling

### Fringe benefits tax: health services provided by Peak Health Management

Class Ruling CR 2007/81 is withdrawn with effect from today.

1. Class Ruling CR 2007/81 sets out the Commissioner's opinion on the way in which the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) applied to employers who made the corporate health services provided by Peak Fitness Management (Australia) Pty Ltd available to their employees.
2. This Ruling is being withdrawn following the acquisition of Peak Fitness Management (Australia) Pty Ltd by BUPA Wellness Pty Ltd.
3. A separate class ruling CR 2011/41 is being issued in relation to the health services provided by BUPA Wellness Pty Ltd.

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**Commissioner of Taxation**

20 April 2011

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ATO references

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