CR 2007/88A1ER1 - Fringe benefits tax: employer clients of Shakespeare & Associates who are subject to the provisions of section 57A of the Fringe Benefits Tax Assessment Act 1986 whose employees make use of a Visa Salary Packaging Card (Meal Entertainment) facility

This cover sheet is provided for information only. It does not form part of CR 2007/88A1ER1 - Fringe benefits tax: employer clients of Shakespeare & Associates who are subject to the provisions of section 57A of the Fringe Benefits Tax Assessment Act 1986 whose employees make use of a Visa Salary Packaging Card (Meal Entertainment) facility

Uiew the consolidated version for this notice.



Erratum

Class Ruling

Fringe benefits tax: employer clients of Shakespeare & Associates who are subject to the provisions of section 57A of the Fringe Benefits Tax Assessment Act 1986 whose employees make use of a Visa Salary Packaging Card (Meal Entertainment) facility

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects the Addendum to Class Ruling CR 2007/88 to fix an incorrect legislative provision.

CR 2007/88A is corrected as follows:

1. Paragraph 3

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

This Erratum applies on and from 24 August 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 $\sim\sim$ Not for profit $\sim\sim$ Exemptions and concessions $\sim\sim$ 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

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