



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*

 View 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

NO:	1-7VVP9JA
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

CR 2007/88

**© 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).