



# ***CR 2010/66W - Fringe benefits tax: employers who participate in the Local Government Employees Health Plan***

 This cover sheet is provided for information only. It does not form part of *CR 2010/66W - Fringe benefits tax: employers who participate in the Local Government Employees Health Plan*

 This document has changed over time. This is a consolidated version of the ruling which was published on *26 November 2014*



---

# Notice of Withdrawal

---

## Class Ruling

### Fringe benefits tax: employers who participate in the Local Government Employees Health Plan

Class Ruling CR 2010/66 is withdrawn with effect from today.

1. Class Ruling CR 2010/66 set out the Commissioner's opinion on the taxation consequences for the Participating Employers when an employee takes out a health insurance policy with the health insurer under the Local Government Employees Health Plan (Health Plan).
2. The scheme described in CR 2010/66 involved the establishment and management of a fund called the Excess Refund Pool (ERP) by the Municipal Association of Victoria in consultation with Health Link Consultants.
3. Since the issue of CR 2010/66, Health Link Consultants has entered into a number of other agreements with unrelated employers for the establishment and management of an ERP. The taxation consequences for these employers and the Participating Employers in CR 2010/66 are covered by Class Ruling CR 2014/94 which issued today.
4. As the scheme dealt with in CR 2010/66 is now covered by CR 2014/94, CR 2010/66 is withdrawn with effect from today.

---

#### Commissioner of Taxation

26 November 2014

---

#### ATO references

NO: 1-5PHJ07B  
ISSN: 1445-2014  
ATOlaw topic: Fringe benefits tax -- Interpretation including the meaning of 'fringe benefit'  
Fringe benefits tax -- Exempt fringe benefits -- other exempt benefits

---

**© 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).