



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Class Ruling CR 2010/66 is withdrawn with effect from today.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 As the scheme dealt with in CR 2010/66 is now covered by CR 2014/94, CR 2010/66 is withdrawn with effect from today.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

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Fringe benefits tax -- Exempt fringe benefits -- other exempt benefits

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