


***CR 2014/26A1 - Addendum - Fringe benefits tax:
employer clients of Universal Gift Card Pty Ltd who
make use of Universal Gift Card Pty Ltd's Minor
expenses card***

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Addendum

Class Ruling

Fringe benefits tax: employer clients of Universal Gift Card Pty Ltd who make use of Universal Gift Card Pty Ltd's Minor expenses card

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2014/26 to reflect changes in the amount that is preloaded on to the Minor expenses card and the monthly limit on the use of the Minor expenses card.

CR 2104/26 is amended as follows:

1. Paragraph 16

Omit the paragraph, substitute:

16. The Card will be preloaded with a set amount determined by the employer.

2. Paragraph 17

Omit the paragraph, substitute:

17. The use of the Card will be limited each month to that set amount determined by the employer and the Card will not be reloaded so as to allow any participating employee to be able to expend more per month than that set amount.

This Addendum applies on and from 12 March 2014.

Commissioner of Taxation

7 May 2014

ATO references

NO:	1-5DOYQ7P
ISSN:	1445-2014
ATOlaw topic:	Fringe Benefits Tax ~~ Expense payment fringe benefits Fringe Benefits Tax ~~ Property fringe benefits Fringe Benefits Tax ~~ Residual fringe benefits

CR 2014/26

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