



Addendum

Class Ruling

Fringe benefits tax: employer clients of Community CPS Australia Limited trading as Beyond Bank Australia who are subject to the provisions of either section 57A or section 65J of the *Fringe Benefits Tax Assessment Act 1986* and make use of the Salary Packaging Card facility

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2016/18 to update the description of the card being provided under the arrangement.

CR 2016/18 is amended as follows:

1. Paragraph 11

Omit the paragraph; substitute:

11. The Salary Packaging Card is issued on a Prepaid Card Bank Identification Number (BIN) where the amount of credit available is restricted to the value of funds held at a particular time for the cardholder in the participating employer's disbursement account.

This Addendum applies on and from 1 July 2017.

Commissioner of Taxation
9 August 2017

ATO references

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