CR 2017/18A1 - Fringe benefits tax: employer clients of McMillan Shakespeare Limited and its subsidiaries who participate in the fly-in fly-out travel program

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Addendum

Class Ruling

Fringe benefits tax: employer clients of McMillan Shakespeare Limited and its subsidiaries who participate in the fly-in fly-out travel program

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2017/18 to correct typographical errors in paragraphs 43 and 54.

CR 2017/18 is amended as follows:

1. Paragraph 43

Omit the words 'The Macquar0ie Dictionary Online'; substitute 'The Macquarie Dictionary Online'.

2. Paragraph 54

Omit the paragraph; substitute:

54. The employees are provided with accommodation at or near the worksite on working days by the employer.

This Addendum applies on and from 15 March 2017.

Commissioner of Taxation

16 March 2017

ATO references

NO: 1-AC97TSY 1SSN: 2205-5517

ATOlaw topic: Fringe benefits tax ~~ Exempt benefits ~~ Exempt

residual benefits

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