


CR 2025/47 - CU Health Pty Limited - exempt benefits relating to medical screenings, preventative health care and counselling of employees

 This cover sheet is provided for information only. It does not form part of *CR 2025/47 - CU Health Pty Limited - exempt benefits relating to medical screenings, preventative health care and counselling of employees*



Status: **legally binding**

Class Ruling

CU Health Pty Limited – exempt benefits relating to medical screenings, preventative health care and counselling of employees

📌 Relying on this Ruling

This publication (excluding appendix) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Ruling applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Ruling.

Table of Contents	Paragraph
What this Ruling is about	1
Who this Ruling applies to	4
When this Ruling applies	5
Ruling	6
Scheme	11
Appendix – Explanation	35

What this Ruling is about

1. This Ruling sets out the fringe benefits tax consequences for employers who engage the services of CU Health Pty Limited and its subsidiary CU Health MC Pty Ltd (collectively known as CU Health) to provide medical screenings, preventative health care and counselling to employees.

2. Details of this scheme are set out in paragraphs 11 to 34 of this Ruling.

Note: by issuing this Ruling, the ATO is not endorsing this service. Potential purchasers or users must form their own view about the service.

3. All legislative references in this Ruling are to the *Fringe Benefits Tax Assessment Act 1986*, unless otherwise indicated.

Who this Ruling applies to

4. This Ruling applies to you if you are an employer engaging CU Health's services.

When this Ruling applies

5. This Ruling applies from 1 April 2025 to 31 March 2030.

Status: **legally binding**

Ruling

6. The 'General Practitioner (GP) and Nurse Practitioner (NP) Video Consultation' is an exempt benefit under subparagraph 58M(1)(c)(ii), being 'work-related medical screening'. It is an examination or test conducted by a qualified GP to ascertain whether an employee is suffering from work-related trauma and is provided to all employees of the same general risk and duties of employees. Where there is no examination or test, it will be an exempt benefit being 'work-related preventative health care' under subparagraph 58M(1)(c)(iii) where the form of care is made available generally to all employees.

7. The 'Dietitian Video Consultation' and the 'Psychologist and Counsellor Video Consultation' are exempt benefits under subparagraph 58M(1)(c)(iv), being 'work-related counselling'. Both are counselling attended by an employee to improve or maintain their performance relating to health and fitness, and are not provided wholly or principally as a reward for services rendered or to be rendered by the employee.

8. 'Telehealth Consultations with Registered Nurses' are an exempt benefit under subparagraph 58M(1)(c)(iii), being work-related preventative health care. It is care conducted by qualified Registered Nurses (RNs) implementing care plans based on GP consultations to prevent work-related trauma.

9. 'Influenza Vaccines' are an exempt benefit under subparagraph 58M(1)(c)(iii), being work-related preventative health care. They are administered to prevent and reduce employees contracting a disease which can cause absences and potential workplace outbreaks and in order to prevent work-related trauma.

10. 'Skin Checks' are an exempt benefit under subparagraph 58M(1)(c)(ii) being work-related medical screening. It is an examination or test conducted by legally qualified medical practitioners or nurses to ascertain the existence or risk of contraction of skin conditions, including the early signs of skin cancer.

Scheme

11. The following description of the scheme is based on information provided by the applicant. If the scheme is not carried out as described, this Ruling cannot be relied upon.

12. CU Health provides medical and allied healthcare services to the employees of Australian businesses through innovative digital means, including video conference, the use of clinically validated bio-medical devices and custom-designed soundproof booths or pods.

13. CU Health is an employer-funded service. Organisations engage CU Health to improve employee health and deliver improvements to the underlying engagement and profitability of an organisation.

14. Employers procure the services of CU Health through annual subscription. CU Health is available between 8:00 am and 7:00 pm, 7 days a week. Employees of participating organisations have the option to utilise any of the services during the hours of availability.

15. For a fixed fee pre-agreed with CU Health, employers will bear the cost to enrol its employees in the CU Health program, which will enable the employees to obtain an agreed number of consultations from the range of consultations set out in this Ruling.

Status: **legally binding**

16. The whole workforce of the employer is eligible to use CU Health services, providing access to vocationally registered Fellows of the Royal Australian College of General Practitioners via video consultations (with the functionality to provide digital prescriptions and referrals), psychologists, dietitians and on-demand nurse-led medical information.

17. The benefits of CU Health to organisations are quantified with annual wellbeing dividends. CU Health improves access and convenience to managing one's routine healthcare within an innovative and engaging custom platform that has been designed to seamlessly integrate and align with the daily workflow and lives of professionals.

18. CU Health's premium healthcare service reduces prevailing levels of absenteeism and presenteeism through:

- being a bridge between employees and their regular GP to further the provision of good medicine and continuity of care
- guiding employees who do not have a regular GP to find a CU Health doctor to provide treatments for symptomatic issues, as well as to offer preventative healthcare services and guidance on an ongoing basis
- embedding GPs, NPs, clinical psychologists, general psychologists, counsellors, dietitians and RNs as part of a consistent medical team, allowing them to monitor underlying risk factors that can exacerbate chronic conditions and provide actionable advice to manage and prevent chronic health conditions
- providing regular on-premise seminars to promote health education to improve health literacy and promote a healthy and positive work culture, and
- being a high-value service offering that enables staff retention and improves morale.

19. Employers pay CU Health fees to provide employees with services under the CU Health program. In return, CU Health will provide 4 different types of consultations as part of its service. The enrolment will entitle each employee to a set number of consultations through a credit system:

- GP and NP video consultations
- Dietitian video consultations
- Psychologist and Counsellor video consultations
- Telehealth consultations with RNs.

20. The combination of these 4 types of consultations delivered during employees' work hours achieves CU Health's vision to enable millions of working Australians to maintain their physical and mental wellbeing to facilitate their optimal participation in the workforce and prevent unnecessary presentations to public hospital emergency departments.

21. CU Health also offers 2 additional opt-in services, being corporate package influenza vaccines and skin checks.

General Practitioner and Nurse Practitioner video consultations

22. A consistent team of GPs and NPs will routinely be available to:

- assess the traumatic exposure within a workforce population

Status: **legally binding**

- test the symptomatic needs to employees in order to optimise occupational medical needs
- reassess ongoing management and prevention of chronic illness to prevent downstream traumatic complications
- perform preventive health screening to identify risk factors for undiagnosed illnesses and progress appropriate management plans
- provide access to other forms of medical examinations other than some physical examinations.

23. CU Health's platform allows for video consultations with a GP or NP. The consultation is the initial examination of a patient allowing the services listed in paragraph 19 of this Ruling to be the gateway to the broader healthcare team. The key goal for this consultation is to address the unmet health concerns in an organisation's workforce through early diagnosis and detection in a digital format that can be delivered during working hours.

24. If the need for physical examination arises, the GP or NP can triage and facilitate these with an external and locally available provider. The healthcare record will be kept up to date to ensure diagnostic and treatment information are accurate.

25. Extended consultations are available to assess multiple or complex healthcare complaints, as well as provide an opportunity to convey specific evidence-based information.

26. In the process of performing the tests and examinations for the more complex healthcare complaints from the employees, the GP or NP can improve an employee's healthcare literacy which reduces an individual's health-related anxiety. By avoiding the hazards of self-diagnosis and chances of avoiding future illness, the process addresses the negative health outcome that may arise from employees' insufficient access to healthcare due to their workplace arrangements.

27. Once a year, each employee will be entitled to preventative health screening via an annual health check appointment. This includes an extended video examination with a GP or NP to identify specific risks for the individual followed by an array of standard pathology requests, designed to identify risk factors for disease or make early diagnoses of underlying chronic illness. To facilitate this engagement and increase the likelihood of patient compliance with management plans, an RN is available to provide support and guidance in between medical appointments.

Dietitian video consultations

28. In partnership with the GPs, a consistent team of accredited practicing dietitians (members of Dietitians Australia) is available to investigate the underlying nutritional contributors to existing illnesses. They will work with employees to educate them on the importance of nutrition and how their existing illnesses can be impacted by their diet.

29. As part of this provision of information, the dietitians will provide appropriate treatment plans to prevent downstream illnesses that would have either resulted in the trauma of a new chronic disease diagnosis or impact the occupational wellbeing of an employee.

Status: **legally binding**

Psychologist and Counsellor video consultations

30. A consistent team of counsellors, general psychologists and clinical psychologists is available to progress the mental healthcare plans initiated by GPs. These professionals have a special interest in the wellbeing of working professionals and in organisational wellbeing, including managing conditions such as major depression, anxiety, substance abuse, eating disorders, post-natal depression, anxiety associated with family planning and post-traumatic stress disorder.

Telehealth consultations with Registered Nurses

31. In partnership with the healthcare team, a consistent team of RNs is available to drive engagement with personalised treatment plans between episodes of care included via telehealth consultations. Additionally, CU Health offers wellbeing plans via RNs with special interest in preventative medicine. Wellbeing plans look at lifestyle risk factors for chronic illness, sleep hygiene, social supports and other determinants of health to develop an appropriate management plan.

32. RNs, referred to as Health Coaches, are available to ensure that treatment plans are safely followed and compliance is optimised, thus forming a holistic system of care together with the GP and other CU Health consultations to enhance the timely delivery of healthcare which directly addresses the unmet health needs of employees. This achieves the prevention and management of work-related trauma.

33. In between GP sessions, CU Health allows for RNs to keep in regular contact with employees through a unique question-and-answer-based dialogue feature. RNs are able to review employees' medical files and provide personalised care.

Vaccines and skin checks

34. In addition to the consultations outlined in paragraphs 11 to 33 of this Ruling, CU Health facilitates access to corporate package influenza vaccines annually through preferred partners, as well as skin checks. Both of these are offered to organisations through expression of interest for employees to voluntarily engage with.

Commissioner of Taxation

16 July 2025

Status: **not legally binding**

Appendix – Explanation

❶ *This Explanation is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.*

Table of Contents	Paragraph
Has a benefit been provided	35
Section 58M exempt benefits	40
Will General Practitioner and Nurse Practitioner video consultations be an exempt benefit under subparagraph 58M(1)(c)(ii)?	45
Will Dietitian video consultations be an exempt benefit under subparagraph 58M(1)(c)(iv)?	50
Will Psychologist and Counsellor video consultations be an exempt benefit under subparagraph 58M(1)(c)(iv)?	58
Will telehealth consultations with Registered Nurses be an exempt benefit under subparagraph 58M(1)(c)(iii)?	65
Will influenza vaccines be an exempt benefit under subparagraph 58M(1)(c)(iii)?	73
Will skin checks be an exempt benefit under subparagraph 58M(1)(c)(ii)?	78

Has a benefit been provided

35. A 'fringe benefit' is defined in subsection 136(1) as:
- ... in relation to an employee, in relation to the employer of the employee, in relation to a year of tax, means a benefit:
- (a) provided at any time during the year of tax; or
 - (b) provided in respect of the year of tax;
- being a benefit provided to the employee or to an associate of the employee by:
- (c) the employer; or
 - (d) an associate of the employer; or
 - (e) ...
- in respect of the employment of the employee, but does not include:
- ...
 - (g) a benefit that is an exempt benefit in relation to the year of tax; ...
36. A 'benefit' is defined in subsection 136(1) as including:
- ... any right (including a right in relation to, and an interest in, real or personal property), privilege, service or facility and, without limiting the generality of the foregoing, includes a right, benefit, privilege, service or facility that is, or is to be, provided under:
- (a) an arrangement for or in relation to:
 - (i) the performance of work (including work of a professional nature), whether with or without the provision of property;
 - (ii) the provision of, or of the use of facilities for, entertainment, recreation or instruction; or

Status: **not legally binding**

- (iii) the conferring of rights, benefits or privileges for which remuneration is payable in the form of a royalty, tribute, levy or similar exaction; ...

37. For a fringe benefit to arise, a benefit must have been provided and the provision of the benefit must have arisen in respect of the employment of the employee.

38. For a fixed fee pre-agreed with CU Health, an employer will bear the cost to enrol its employees in the CU Health program, which will enable the employees to obtain an agreed number of consultations. As a benefit is being provided at each consultation, the various health professionals are providing employees with a service with the cost borne by the employer.

39. A benefit will be a residual benefit if it cannot be categorised as a fringe benefit under Divisions 2 to 11. CU Health is an employer-funded health program where the employees are not liable to pay for the services and, as such, there are no expense reimbursements. The benefit is not an expense payment fringe benefit under section 20 or any other fringe benefit under Divisions 2 to 11. The benefit is therefore a residual benefit under section 45.

Section 58M exempt benefits

40. A benefit will not be a fringe benefit if it is an exempt benefit. The relevant section for this Ruling is subsection 58M(1):

Where any of the following benefits is provided in respect of the employment of an employee:

...

- (c) a residual benefit where the recipients benefit consists of the provision of:
 - (i) a work-related medical examination of the employee;
 - (ii) work-related medical screening of the employee;
 - (iii) work-related preventative health care of the employee;
 - (iv) work-related counselling of the employee or of an associate of the employee; ...

the benefit is an exempt benefit.

41. The term 'work-related medical screening' is defined in subsection 136(1) to mean:

... in relation to an employee of an employer, means an examination or test carried out by, or on behalf of, an audiometrist or a legally qualified medical practitioner, nurse, dentist or optometrist wholly or principally in order to ascertain whether the employee has suffered, is suffering or is at risk of suffering, from work-related trauma, but does not include an examination or test that is not made available generally to all employees of the employer:

- (a) who are likely to have suffered, be suffering or be at risk of suffering, from similar work-related trauma;
- (b) who perform the duties of their employment at or near the place where the employee performs the duties of his or her employment; and
- (c) whose duties of employment are similar to those of the employee.

42. The term 'work-related preventative health care' is defined in subsection 136(1) to mean:

... in relation to an employee of an employer, means any form of care provided by, or on behalf of, a legally qualified medical practitioner, nurse, dentist or optometrist wholly or

Status: **not legally binding**

principally in order to prevent the employee suffering from work-related trauma, but does not include a form of care that is not made available generally to all employees of the employer:

- (a) who are likely to be at risk of suffering from similar work-related trauma;
- (b) who perform the duties of their employment at or near the place where the employee performs the duties of his or her employment; and
- (c) whose duties of employment are similar to those of the employee.

43. The term 'work-related counselling' is defined in subsection 136(1) to mean:

- (a) in relation to an employee of an employer, means counselling attended by the employee; and
- (b) in relation to an associate of an employee of an employer, means counselling attended by the associate where the associate is accompanied by the employee;

where all of the following conditions are satisfied:

- (c) the attendance of:
 - (i) if paragraph (a) applies – the employee; and
 - (ii) if paragraph (b) applies – both the employee and the associate;

at the counselling gives effect to an objective, purpose, plan or policy devised, adopted or required to be followed, by the employer to:

- (iii) improve or maintain the quality of the performance of employees' duties; or
- (iv) prepare employees for retirement;
- (d) the counselling relates to any of the following matters:
 - (i) safety;
 - (ii) health;
 - (iii) fitness;
 - (iv) stress management;
 - (v) personal relationships;
 - (vi) retirement problems;
 - (vii) drug and alcohol abuse;
 - (viii) rehabilitation or prevention of work-related trauma or of other disease or injury;
 - (ix) first aid;
 - (x) and similar matter;
- (e) there is no benefit that:
 - (i) is provided in respect of the employment of the employee;
 - (ii) consists of the provision of, or relates to, the counselling; and
 - (iii) is provided wholly or principally as a reward for services rendered or to be rendered by the employee.

Status: **not legally binding**

44. The term 'work-related trauma' is defined in subsection 136(1):

... in relation to an employee, means:

- (a) the injury of the employee (including the aggravation, acceleration or recurrence of an injury of the employee);
- (b) the contraction, aggravation, acceleration or recurrence of a disease of the employee;
- (c) the loss or destruction of, or damage to:
 - (i) an artificial limb or other artificial substitute;
 - (ii) a medical, surgical or similar aid or appliance used by the employee; or
 - (iii) clothing worn by the employee; or
- (d) the coming into existence, the aggravation, acceleration or recurrence of any other physiological or psychological condition in relation to the employee that is or may be harmful or disadvantageous to, or result in harm or disadvantage to, the employee;

that is related to any employment of the employee.

Will General Practitioner and Nurse Practitioner video consultations be an exempt benefit under subparagraph 58M(1)(c)(ii)?

45. To qualify for the exemption under subparagraph 58M(1)(c)(ii), an examination or test needs to be carried out by a specified medical professional in order to ascertain whether the employee has suffered, is suffering or is at risk of suffering from work-related trauma. The examination or test also needs to be available to all specified employees.

46. An examination or test is a process that tries to determine if a person has some sort of condition, either physical or psychological.

47. In a GP and NP video consultation, a legally qualified medical practitioner will perform standard GP medical consultations, including extensive diagnostic and treatment components, to either address a medical complaint, perform a basic medical follow-up or provide repeat prescriptions.

48. GP and NP video consultations aim to reduce absenteeism by reducing hours in work time for doctor consultations and preventing illnesses through convenient onsite access to GPs through telehealth technology. The reduction of absenteeism reduces work-related trauma as it reduces disadvantage to the employee.

49. GP and NP video consultations are an exempt benefit under subparagraph 58M(1)(c)(ii), being work-related medical screening. It is an examination or test conducted by a qualified GP to ascertain whether an employee is suffering from work-related trauma and is provided to all employees of the same general risk and duties of employees. Where there is no examination or test, they will be an exempt benefit being work-related preventative health care under subparagraph 58M(1)(c)(iii) where the form of care is made available generally to all employees.

Will Dietitian video consultations be an exempt benefit under subparagraph 58M(1)(c)(iv)?

50. Dietitians are not listed among the medical professionals in any of the work-related activities. Work-related counselling does not list medical professionals.

Status: **not legally binding**

51. 'Counsel' refers to advice, opinion or instruction given in directing the judgment or conduct of another. The definition indicates that counselling involves a suitably qualified person providing advice or guidance to someone else in relation to their established area of expertise. Dietitian sessions will only be provided by qualified professionals in the field of dietetics, being qualified dietitians registered with Dietitians Australia.

52. The advice can be given either on an individual basis or in a group situation, such as a seminar. 'Counselling' is defined in subsection 136(1) as including 'the giving of advice or information in a seminar'.

53. The employees enrolled in CU Health's scheme are the only attendees of these consultations.

54. The counselling needs to give effect to an objective, purpose, plan or policy adopted or required to be followed by the employer. The objective or purpose of the employer is that better health leads to higher productivity. The dietitian consultations are provided to improve the productivity of the employees.

55. The definition of work-related counselling (in paragraph 43 of this Ruling) lists 10 matters, any one of which needs to be satisfied. The relevant matters are listed in subparagraphs 136(d)(ii) and (iii). The dietitian consultations seek to provide information and advice to employees to improve their diet as a method to improving health and fitness levels.

56. Dietitian consultations will be available as part of the package of services provided by CU Health to all employees of the employer. Employees will not be compensated any differently whether they access the services and are not required to contribute to the cost of the service. The benefit is therefore not provided wholly or principally as a reward for services rendered or to be rendered by the employee.

57. Dietitian video consultations are an exempt benefit under subparagraph 58M(1)(c)(iv), being work-related counselling. It is counselling attended by an employee to improve or maintain their performance relating to health and fitness and is not provided wholly or principally as a reward for services rendered or to be rendered by the employee.

Will Psychologist and Counsellor video consultations be an exempt benefit under subparagraph 58M(1)(c)(iv)?

58. As stated in paragraphs 50 to 57 of this Ruling, the provision of counselling involves a suitably qualified person providing advice or guidance to someone else in relation to their established area of expertise.

59. The psychologists involved in the video consultations are all qualified clinical psychologists. They are tasked with developing a care plan advising employees how they can improve their psychological wellbeing, including managing conditions such as major depression, anxiety, substance abuse, eating disorders, post-natal depression, anxiety associated with family planning and post-traumatic stress disorder.

60. The employees enrolled in CU Health's scheme are the only attendees of these consultations.

61. The counselling needs to give effect to an objective, purpose, plan or policy adopted or required to be followed by the employer. The objective or purpose of the employer is to reduce mental stress and to achieve improvement in the productivity of a company's employees.

62. The definition of work-related counselling (in paragraph 43 of this Ruling) lists 10 matters, any one of which needs to be satisfied. The relevant matters are listed in

Status: **not legally binding**

subparagraphs 136(d)(ii) and (iv). Consultations with psychologists and counsellors seek to provide information and advice to employees and are designed to manage any stress or mental health problems that will affect their productivity.

63. Consultations with psychologists and counsellors will be available as part of the package of services provided by CU Health to all employees of the employer. Employees will not be compensated any differently whether they access the services and are not required to contribute to the cost of the service. The benefit is therefore not provided wholly or principally as a reward for services rendered or to be rendered by the employee.

64. Psychologist and Counsellor video consultations are an exempt benefit under subparagraph 58M(1)(c)(iv), being work-related counselling. It is counselling attended by an employee to improve or maintain their performance relating to health and stress management and is not provided wholly or principally as a reward for services rendered or to be rendered by the employee.

Will telehealth consultations with Registered Nurses be an exempt benefit under subparagraph 58M(1)(c)(iii)?

65. A form of care provided by medical professionals, including RNs, to prevent work-related trauma may be considered work-related preventative health care.

66. These telehealth consultations are provided by qualified RNs who engage in regular contact with employees to review and answer questions they may have about their health. The RNs advise employees how they can best stay on track with the care plan set down by the general practitioners.

67. The RNs will support the healthcare team to drive engagement with personalised treatment plans between GP consultations that are designed by the GP to address any injury, disease, damage or condition that is connected to or associated with the employee's employment.

68. The primary purpose of these sessions is to provide continuing care and to ensure the care plan devised by the GP in the GP consultations (to address any injury, disease, damage or condition that is connected to or associated with the employee's employment) is safely followed.

69. The care plans conducted by RNs arise from examinations or tests under the GP video consultations. They have the purpose of optimising occupational health and wellbeing that is otherwise neglected due to workplace arrangements and gaps in the traditional provision of healthcare. They also ensure the management and prevention of chronic illness is optimised to prevent downstream traumatic complications.

70. The prevention of work-related trauma is paramount, as the consultations are designed to prevent the contraction, aggravation, acceleration or recurrence of a disease of the employee.

71. Telehealth consultations with RNs are provided to all employees of the same general risk and duties of employment.

72. Telehealth consultations with RNs are an exempt benefit under subparagraph 58M(1)(c)(iii), being work-related preventative health care. It is counselling conducted by qualified RNs implementing care plans based on GP consultations to prevent work-related trauma.

Status: **not legally binding**

Will influenza vaccines be an exempt benefit under subparagraph 58M(1)(c)(iii)?

73. A voluntary option for employees is to access annual influenza vaccines.
74. Influenza vaccines are administered by legally qualified medical practitioners or nurses.
75. The purpose of influenza vaccines is to prevent employees contracting a disease and to prevent work-related trauma. The vaccines reduce the risk of employee illness, which can cause absences and potential workplace outbreaks.
76. Influenza vaccines will only be offered to employees of the enrolling employers and benefits available to all employees.
77. Influenza vaccines are an exempt benefit under subparagraph 58M(1)(c)(iii), being work-related preventative health care. They are administered to prevent and reduce employees contracting a disease which can cause absences and potential workplace outbreaks and in order to prevent work-related trauma.

Will skin checks be an exempt benefit under subparagraph 58M(1)(c)(ii)?

78. To qualify for the exemption under subparagraph 58M(1)(c)(ii), an examination or test needs to be carried by a specified medical professional in order to ascertain whether the employee has suffered, is suffering or is at risk of suffering from work-related trauma. Additionally, the examination or test must be available to all specified employees.
79. An examination or test is a process that tries to determine if a person has some sort of condition, either physical or psychological.
80. Skin checks are performed on-site by legally qualified medical practitioners or nurses, allowing employees to undergo comprehensive screenings for skin conditions, including early signs of skin cancer. They will be an 'examination' or 'test', as the assessment is conducted to ascertain the existence or risk of contraction of skin conditions.
81. Employees enrolled in CU Health's scheme are the only attendees of these consultations.
82. Skin checks aims to address the traumatic exposure within a workforce by conducting examinations and questioning to ascertain the existence or risk or contraction of skin conditions, including skin cancer.
83. Skin checks are an exempt benefit under subparagraph 58M(1)(c)(ii), being work-related medical screening. They are an examination or test conducted by legally qualified medical practitioners or nurses to ascertain the existence or risk of contraction of skin conditions, including the early signs of skin cancer.

Status: **not legally binding**

References

Previous rulings

CR 2021/15

Legislative references:

- FBTA 1986 Div 2
- FBTA 1986 Div 3
- FBTA 1986 Div 4
- FBTA 1986 Div 5
- FBTA 1986 Div 6
- FBTA 1986 Div 7
- FBTA 1986 Div 8
- FBTA 1986 Div 9

- FBTA 1986 Div 10
- FBTA 1986 Div 11
- FBTA 1986 20
- FBTA 1986 45
- FBTA 1986 58M(1)
- FBTA 1986 58M(1)(c)(ii)
- FBTA 1986 58M(1)(c)(iii)
- FBTA 1986 58M(1)(c)(iv)
- FBTA 1986 136(1)
- FBTA 1986 136(1)(d)(ii)
- FBTA 1986 136(1)(d)(iii)
- FBTA 1986 136(1)(d)(iv)

ATO references

NO: 1-16EV0804

ISSN: 2205-5517

BSL: SEO

ATOlaw topic: Fringe benefits tax ~~ Residual benefits ~~ Other

© 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).