

# ***TR 2014/D1W - Income tax: employee remuneration trust arrangements***

! This cover sheet is provided for information only. It does not form part of *TR 2014/D1W - Income tax: employee remuneration trust arrangements*

! There is a Compendium for this document: **TR 2014/D1EC** .

! This document has changed over time. This is a consolidated version of the ruling which was published on *8 June 2017*



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# Notice of Withdrawal

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## Draft Taxation Ruling

### Income tax: employee remuneration trust arrangements

Draft Taxation Ruling TR 2014/D1 is withdrawn with effect from today.

1. TR 2014/D1 explains the taxation consequences for employers, trustees and employees who participate in an employee remuneration trust (ERT) arrangement. In particular, it explains how the taxation laws apply when a contribution is made by an employer to the trustee of an ERT and benefits are paid or provided by the trustee of the ERT to employees.

2. The arrangements dealt with in TR 2014/D1 (excluding employee share scheme arrangements) are now covered by Draft Taxation Ruling TR 2017/D5 *Income tax: employee remuneration trusts* which issued today. As the format and style has been significantly revised, a decision was made to reissue TR 2014/D1 as a new draft to allow for further community consultation and comment.

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**Commissioner of Taxation**  
8 June 2017

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ATO references

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