


# ***MT 2019A - Fringe benefits tax: shareholder employees of family private companies and directors of corporate trustees***

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# Addendum

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## Miscellaneous Taxation Ruling

### Fringe benefits tax: shareholder employees of family private companies and directors of corporate trustees

Miscellaneous Taxation Ruling MT 2019 is amended to clarify the circumstances under which section 137 of the *Fringe Benefits Tax Assessment Act 1986* extends the definition of 'employee' and what is the taxation treatment of 'deemed dividends'.

MT 2019 is amended as follows:

**1. Paragraph 3**

Omit the second and third sentences; and substitute: 'The term 'employee' is defined in the legislation to mean a current employee, a future employee or a former employee with the term 'current employee' further defined in the legislation to mean a person who is entitled to receive salary or wages.'

**2. Paragraph 4**

Omit 'PAYE definition of employee', substitute 'subsection 136(1) definition of 'current employee''.

**3. Paragraph 19**

After 'section 108' insert 'and Division 7A'.

After 'Income Tax Assessment Act' insert '(1936)'.

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**Commissioner of Taxation**

4 October 2006

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ATO references

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ATOlaw Topic Fringe Benefits Tax ~~ Interpretation - including meaning of 'fringe benefits'