


CR 2016/18A1 - Addendum - 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

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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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ATOlaw topic: Fringe benefits tax ~~ Expense payment benefits ~~
Other

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