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*

TR 2014/D1

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Notice of Withdrawal

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Draft Taxation Ruling TR 2014/D1 is withdrawn with effect from today.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

Commissioner of Taxation

8 June 2017

ATO references

NO: 1-9EWR6K6 ISSN: 2205-6122

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