

CR 2008/24A - Addendum - Fringe benefits tax: employer clients of Australia and New Zealand Banking Group Limited who are subject to the provisions of section 57A of the Fringe Benefits Tax Assessment Act 1986 whose employees make use of the ANZ Business One - Salary Packaging Card facility

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Addendum

Class Ruling

Fringe benefits tax: employer clients of Australia and New Zealand Banking Group Limited who are subject to the provisions of section 57A of the *Fringe Benefits Tax Assessment Act 1986* whose employees make use of the ANZ Business One – Salary Packaging Card facility

This Addendum amends Class Ruling CR 2008/24 to reflect a change of name of the facility from the ANZ Business One – Salary Packaging Card facility to the ANZ Salary Packaging Card facility.

CR 2008/24 is amended as follows:

1. Title of Ruling

Omit 'Business One – '.

2. Paragraph 3

Omit all references to 'Business One – '.

3. Paragraph 13

Omit all content in the first 4 dot points and substitute:

- ANZ Booklet titled ANZ Commercial Card Terms and Conditions dated November 2008;
- ANZ Salary Packaging Card Cardholder Specific Terms and Conditions;
- ANZ Salary Packaging Card Letter of Offer (Letter of Offer) including the ANZ Salary Packaging Card Facility Acceptance form;
- ANZ Salary Packaging Cardholder Application Form; and

4. Paragraph 14

Omit 'Business One - '.

This Addendum applies on and from 4 February 2009.

Commissioner of Taxation

18 March 2009

ATO references

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ATOlaw topic: Fringe Benefits Tax ~- Expense payment fringe benefits