


***CR 2019/16A1 - Addendum - Fringe benefits tax:
employer clients of EML Payment Solution Limited
who are subject to the provisions of section 57A of
the Fringe Benefits Tax Assessment Act 1986 that
make use of the Maxxia Wallet or Remserv Wallet***

 This cover sheet is provided for information only. It does not form part of *CR 2019/16A1 - Addendum - Fringe benefits tax: employer clients of EML Payment Solution Limited who are subject to the provisions of section 57A of the Fringe Benefits Tax Assessment Act 1986 that make use of the Maxxia Wallet or Remserv Wallet*

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Addendum

Class Ruling

Fringe benefits tax: employer clients of EML Payment Solutions Limited who are subject to the provisions of section 57A of the *Fringe Benefits Tax Assessment Act 1986* that make use of the Maxxia Wallet or Remserv Wallet

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2019/16 to reflect a change in the arrangements from a Visa Card to a Mastercard.

CR 2019/16 is amended as follows:

1. Paragraph 3

Omit the paragraph; substitute:

3. The class of entities to which this Ruling applies are those employers, who are subject to the provisions of section 57A, who enter into an arrangement with Maxxia Pty Ltd (Maxxia) or Remuneration Services (QLD) Pty Ltd (Remserv) subsidiaries of McMillian Shakespeare Ltd (MMS) who incorporate the services of EML Payment Solutions Limited (EML) to either:

- under an arrangement with Heritage Bank, provide a Maxxia Wallet or Remserv Wallet to their employees, or
- under an arrangement with Australia and New Zealand Banking Group Limited (ANZ Bank), provide a Mastercard Salary Packaging and Meal Entertainment Card branded as a Maxxia Wallet or Remserv Wallet to their employees.

2. Paragraph 8

Omit the last bullet point; substitute:

- Salary Packaging Card Product Disclosure Statement and Terms and Conditions (Maxxia branded and EML – Mastercard branded).

3. Paragraph 10

Omit the paragraph; substitute:

10. EML under separate arrangements with Heritage Bank and ANZ Bank, has developed salary packaging cards for use by employees of Australian employer customers.

4. Paragraphs 17, 24, 25, 26, 49, 50, 67 and 71

After all occurrences of 'Heritage Bank'; insert 'or ANZ Bank'.

This Addendum applies on and from 20 March 2019.

Commissioner of Taxation

11 September 2019

ATO references

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