TD 2003/5W - Fringe benefits tax: for the purposes of Division 7 of the Fringe Benefits Tax Assessment Act 1986 (FBTAA), what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees for the fringe benefits tax year commencing on 1 April 2003?

• This cover sheet is provided for information only. It does not form part of *TD 2003/5W* - *Fringe* benefits tax: for the purposes of Division 7 of the Fringe Benefits Tax Assessment Act 1986 (FBTAA), what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees for the fringe benefits tax year commencing on 1 April 2003?

Units document has changed over time. This is a consolidated version of the ruling which was published on 11 May 2016



Australian Government

Australian Taxation Office

Taxation Determination

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Notice of Withdrawal

Taxation Determination

Fringe benefits tax: for the purposes of Division 7 of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA), what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees for the fringe benefits tax year commencing on 1 April 2003?

Taxation Determination TD 2003/5 is withdrawn with effect from today.

1. TD 2003/5 is being withdrawn as its date of effect has ceased. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.

| Commissioner of Taxation 11 May 2016 | | |
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| ATO references | | |

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