



***TD 2005/12W - Fringe benefits tax: For the purposes of Division 7 of Part III of the Fringe Benefits Tax Assessment Act 1986, 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 2005?***

 This cover sheet is provided for information only. It does not form part of *TD 2005/12W - Fringe benefits tax: For the purposes of Division 7 of Part III of the Fringe Benefits Tax Assessment Act 1986, 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 2005?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *18 May 2016*



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# Notice of Withdrawal

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## Taxation Determination

Fringe benefits tax: for the purposes of Division 7 of Part III of the *Fringe Benefits Tax Assessment Act 1986*, 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 2005?

Taxation Determination TD 2005/12 is withdrawn with effect from today.

1. TD 2005/12 is being withdrawn as its date of effect has ceased.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.

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### Commissioner of Taxation

18 May 2016

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#### ATO references

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