



Notice of Withdrawal

Taxation Determination

Fringe benefits tax: do redeemable vouchers awarded to staff on a regular basis as part of an ongoing incentive scheme qualify as exempt minor benefits in terms of section 58P of the *Fringe Benefits Tax Assessment Act 1986*?

Taxation Determination TD 93/76 is withdrawn with effect from today.

1. Taxation Determination TD 93/76, which was released on 29 April 1993, considers whether redeemable vouchers awarded to staff on a regular basis as part of an incentive scheme qualify as an exempt minor benefit in terms of section 58P of the *Fringe Benefits Tax Assessment Act 1986*.
2. Draft Taxation Ruling TR 2007/D6 Fringe benefits tax: minor benefits, which was released today, covers the issues considered in Taxation Determination TD 93/76.
3. Accordingly, Taxation Determination TD 93/76 is withdrawn.

Commissioner of Taxation

27 June 2007

ATO references

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ATOlaw topic: Fringe Benefits Tax ~~ Miscellaneous exempt benefits