TD 96/23W - Fringe benefits tax: for the purposes of section 39A of the Fringe Benefits Tax Assessment Act 1986 (FBTAA) what is the car parking threshold for the fringe benefits tax (FBT) year commencing 1 April 1996?

• This cover sheet is provided for information only. It does not form part of *TD 96/23W* - *Fringe* benefits tax: for the purposes of section 39A of the Fringe Benefits Tax Assessment Act 1986 (FBTAA) what is the car parking threshold for the fringe benefits tax (FBT) year commencing 1 April 1996?

This document has changed over time. This is a consolidated version of the ruling which was published on 27 April 2016



Australian Government

Australian Taxation Office

Taxation Determination TD 96/23

Page 1 of 1

Notice of Withdrawal

Taxation Determination

Fringe benefits tax: for the purposes of section 39A of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) what is the car parking threshold for the fringe benefits tax (FBT) year commencing 1 April 1996?

Taxation Determination TD 96/23 is withdrawn with effect from today.

1. TD 96/23 is being withdrawn as its date of effect has ceased.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 27 April 2016

ATO references NO: 1-7VLP0F8 ISSN: 2205-6211

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