

# ***TR 96/26W - Fringe benefits tax: car parking fringe benefits***

⚠ This cover sheet is provided for information only. It does not form part of *TR 96/26W - Fringe benefits tax: car parking fringe benefits*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *13 November 2019*



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# Notice of Withdrawal

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## Taxation Ruling

### Fringe benefits tax: car parking fringe benefits

Taxation Ruling TR 96/26 is withdrawn with effect from today.

1. TR 96/26 explained the car parking provisions of Division 10A of Part III of the *Fringe Benefits Tax Assessment Act 1986*.
2. TR 96/26 is being withdrawn because a replacement ruling (draft Taxation Ruling TR 2019/D5 *Fringe benefits tax: car parking benefits*) is being published to reflect contemporary commercial car parking arrangements and legal developments, including the decisions in *Commissioner of Taxation v Qantas Airways Limited* [2014] FCAFC 168 and *Qantas Airways Limited and Commissioner of Taxation* [2014] AATA 316 (*Qantas* decisions) and *Virgin Blue Airlines Pty Ltd v Commissioner of Taxation* [2010] FCAFC 137.
3. Paragraph 81 of TR 96/26 expressed the view that car parking facilities that have a primary purpose other than providing all-day parking, that is, one that usually charges penalty rates significantly higher than the rates chargeable for all-day parking at commercial all-day parking facilities, were not commercial parking stations. This view will no longer apply in recognition of the *Qantas* decisions of the Administrative Appeals Tribunal and the Federal Court.
4. However, the view expressed in paragraph 81 of TR 96/26 will continue to apply in relation to a car parking fringe benefit provided on or before 31 March 2020.
5. The Commissioner's current view, which is intended to apply to car parking fringe benefits provided from 1 April 2020, is expressed in TR 2019/D5, which issued on 13 November 2019.

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**Commissioner of Taxation**  
13 November 2019

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ATO references

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