



# ***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*



---

# Notice of Withdrawal

---

## 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Taxation Ruling TR 96/26 is withdrawn with effect from today.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 TR 96/26 is being withdrawn because a replacement ruling (draft Taxation Ruling TR 2019/D5 *Fringe benefits tax: car parking benefits*) is being published to reflect contemporary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.

---

**Commissioner of Taxation**

13 November 2019

---

ATO references

NO: 1-BJ0HCEE

ISSN: 2205-6122

---

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).