## TR 96/27W - Fringe benefits tax: meaning of 'business premises'

UThis cover sheet is provided for information only. It does not form part of TR 96/27W - Fringe benefits tax: meaning of 'business premises'

UThis document has changed over time. This is a consolidated version of the ruling which was published on *17 February 1999* 



Australian Taxation Office

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Taxation Ruling

## Notice of withdrawal Fringe benefits tax: meaning of 'business premises'

Taxation Ruling TR 96/27 is withdrawn.

The Ruling is withdrawn as a consequence of the decision of the Federal Court of Australia in Esso Australia Ltd v. FC of T (98 ATC 4953; (1998) 40 ATR 76; 157 ALR 652). A new Ruling will be prepared, which will incorporate the Federal Court decision.

## **Commissioner of Taxation** 17 February 1999

NAT 96/11813-9

ISSN 1039 - 0731

ATO Ref: