## MT 2038A - Fringe benefits tax: travel diaries

This cover sheet is provided for information only. It does not form part of MT 2038A - Fringe benefits tax: travel diaries

Uiew the consolidated version for this notice.



## **TAXATION RULING MT 2038**

Fringe benefits tax: travel diaries

## **ADDENDUM**

F.O.I. EMBARGO: may be released

Taxation Ruling MT 2038 is amended as a result of *Taxation Laws Amendment Cost of Compliance*) Act 1995 (No.145 of 1995), which deleted paragraph (c) of the section 136(1) definition of 'travel diary' in the *Fringe Benefits Tax Assessment Act 1986*.

To reflect this change, MT 2038 is amended by deleting the requirement at paragraph 5 to record 'the date the entry was made'.

## **Commissioner of Taxation**

18 September 1996

ATO Ref: 167/96

ISSN 0813 - 3662