TD 2003/5W - Fringe benefits tax: for the purposes of Division 7 of the Fringe Benefits Tax Assessment Act 1986 (FBTAA), what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees for the fringe benefits tax year commencing on 1 April 2003?

• This cover sheet is provided for information only. It does not form part of *TD 2003/5W* - *Fringe* benefits tax: for the purposes of Division 7 of the Fringe Benefits Tax Assessment Act 1986 (FBTAA), what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees for the fringe benefits tax year commencing on 1 April 2003?

Units document has changed over time. This is a consolidated version of the ruling which was published on 11 May 2016



Australian Government

Australian Taxation Office

Taxation Determination

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## Notice of Withdrawal

## **Taxation Determination**

Fringe benefits tax: for the purposes of Division 7 of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA), what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees for the fringe benefits tax year commencing on 1 April 2003?

Taxation Determination TD 2003/5 is withdrawn with effect from today.

1. TD 2003/5 is being withdrawn as its date of effect has ceased.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 11 May 2016		
ATO references		

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