



***TD 2005/10 - Fringe benefits tax: For the purposes of section 28 of the Fringe Benefits Tax Assessment Act 1986 what are the indexation factors for valuing non-remote housing for the fringe benefits tax year commencing on 1 April 2005?***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *30 March 2005*



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## Taxation Determination

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Fringe benefits tax: For the purposes of section 28 of the *Fringe Benefits Tax Assessment Act 1986* what are the indexation factors for valuing non-remote housing for the fringe benefits tax year commencing on 1 April 2005?

### **Preamble**

The number, subject heading, date of effect and paragraph 1 of this document are a 'public ruling' for the purposes of Part IVAAA of the **Taxation Administration Act 1953** and are legally binding on the Commissioner.

### **Non-remote housing**

1. The indexation factors for the purpose of valuing non-remote housing for the fringe benefits tax (FBT) year commencing 1 April 2005 are:

|                              |       |
|------------------------------|-------|
| New South Wales              | 1.018 |
| Victoria                     | 1.017 |
| Queensland                   | 1.044 |
| South Australia              | 1.033 |
| Western Australia            | 1.025 |
| Tasmania                     | 1.043 |
| Australian Capital Territory | 1.067 |
| Northern Territory           | 1.021 |

2. Section 28 of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) establishes the indexation factors which are applied in valuing non-remote housing under section 26 of the FBTAA. These factors are based on movements in the rent sub-group of the Consumer Price Index.

### **Date of effect**

3. This Determination applies to the FBT year commencing 1 April 2005.

# TD 2005/10

## Commissioner of Taxation

30 March 2005

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*Previous draft:*

Not previously issued as a draft

*Previous Rulings/Determinations:*

TD 93/40; TD 94/21; TD 95/21; TD 96/27;  
TD 97/10; TD 98/9; TD 1999/4;  
TD 2000/30; TD 2001/7; TD 2002/7;  
TD 2003/4; TD 2004/10

*Subject references:*

- fringe benefits tax
- housing fringe benefits
- housing indexation figures
- non-remote housing

*Legislative references:*

- FBTA 1986 26
  - FBTA 1986 28
  - TAA 1953 Pt IVA
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ATO references

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