


***TD 2005/12W - Fringe benefits tax: For the purposes of Division 7 of Part III of the Fringe Benefits Tax Assessment Act 1986, 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 2005?***

 This cover sheet is provided for information only. It does not form part of *TD 2005/12W - Fringe benefits tax: For the purposes of Division 7 of Part III of the Fringe Benefits Tax Assessment Act 1986, 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 2005?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *18 May 2016*



---

## Notice of Withdrawal

---

### Taxation Determination

Fringe benefits tax: for the purposes of Division 7 of Part III of the *Fringe Benefits Tax Assessment Act 1986*, 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 2005?

Taxation Determination TD 2005/12 is withdrawn with effect from today.

1. TD 2005/12 is being withdrawn as its date of effect has ceased.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**

18 May 2016

---

ATO references

NO: 1-7VLP0F8

ISSN: 2205-6211

---

**© 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).