TD 2011/5W - Fringe benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the fringe benefits tax year commencing on 1 April 2011?

• This cover sheet is provided for information only. It does not form part of *TD 2011/5W* - *Fringe* benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the fringe benefits tax year commencing on 1 April 2011?

Units document has changed over time. This is a consolidated version of the ruling which was published on 5 April 2017



Australian Government

Australian Taxation Office

Taxation Determination

Page 1 of 1

Notice of Withdrawal

Taxation Determination

Fringe benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the fringe benefits tax year commencing on 1 April 2011?

Taxation Determination TD 2011/5 is withdrawn with effect from today.

1. TD 2011/5 is being withdrawn as its date of effect has ceased.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 5 April 2017

ATO references

NO:1-ASAX6ETISSN:2205-6211ATOlaw topic:Fringe benefits tax ~~ Records, calculation and administration ~~ Liability to tax

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