



***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?*

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



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## Notice of Withdrawal

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### 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Taxation Determination TD 2011/5 is withdrawn with effect from today.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 TD 2011/5 is being withdrawn as its date of effect has ceased.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.

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**Commissioner of Taxation**  
5 April 2017

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ATO references

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ATOlaw topic: Fringe benefits tax ~~ Records, calculation and administration ~~ Liability to tax

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