



***TD 2012/5W - 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 2012?***

 This cover sheet is provided for information only. It does not form part of *TD 2012/5W - 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 2012?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *12 June 2019*



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# Notice of Withdrawal

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## 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 2012?

Taxation Determination TD 2012/5 is withdrawn with effect from today.

1. TD 2012/5 is being withdrawn as its date of effect has ceased.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**  
12 June 2019

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