

***TD 93/198W - Fringe benefits tax: where an employer leases parking in a commercial parking station, should the value of any car parking fringe benefit (under section 39C of the Fringe Benefits Tax Assessment Act 1986 ) be the value under the lease at that commercial parking station?***

! This cover sheet is provided for information only. It does not form part of *TD 93/198W - Fringe benefits tax: where an employer leases parking in a commercial parking station, should the value of any car parking fringe benefit (under section 39C of the Fringe Benefits Tax Assessment Act 1986 ) be the value under the lease at that commercial parking station?*

! This Determination has been replaced by TR 96/26

! This document has changed over time. This is a consolidated version of the ruling which was published on *27 November 1996*

## Notice of Withdrawal

**Fringe benefits tax: where an employer leases parking in a commercial parking station, should the value of any car parking fringe benefit (under section 39C of the *Fringe Benefits Tax Assessment Act 1986*) be the value under the lease at that commercial parking station?**

Taxation Determination TD 93/198 is withdrawn with effect from the date of this Notice. It is replaced by Taxation Ruling TR 96/26 which issued today.

**Commissioner of Taxation**

27 November 1996

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