

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?

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! This Determination has been replaced by TR 96/26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Taxation Determination TD 93/198 is withdrawn with effect from the date of this Notice.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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