

TD 93/240W - Fringe benefits tax: can the lowest all-day parking fee charged by the operator of a commercial parking station for the purposes of section 39C of the Fringe Benefits Tax Assessment Act 1936 include a fee charged for parking at night?

! This cover sheet is provided for information only. It does not form part of *TD 93/240W - Fringe benefits tax: can the lowest all-day parking fee charged by the operator of a commercial parking station for the purposes of section 39C of the Fringe Benefits Tax Assessment Act 1936 include a fee charged for parking at night?*

! This Determination has been replaced by TR 96/26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: can the lowest all-day parking fee charged by the operator of a commercial parking station for the purposes of section 39C of the *Fringe Benefits Tax Assessment Act 1986* include a fee charged for parking at night?

Taxation Determination TD 93/240 is withdrawn with effect from the date of this Notice.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

[ATO Ref:](#) NAT 95/9631-3

ISSN 1038 - 8982