

TD 93/71W - Fringe benefits tax: how is the 1km distance between a commercial car parking station and the premises on which an employee's car is parked to be measured for the purposes of section 39B of the Fringe Benefits Tax Assessment Act 1986 (the FBTA)?

! This cover sheet is provided for information only. It does not form part of *TD 93/71W - Fringe benefits tax: how is the 1km distance between a commercial car parking station and the premises on which an employee's car is parked to be measured for the purposes of section 39B of the Fringe Benefits Tax Assessment Act 1986 (the FBTA)?*

! This Determination has been replaced by TR 96/26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: how is the 1 km distance between a commercial car parking station and the premises on which an employee's car is parked to be measured for the purposes of section 39B of the *Fringe Benefits Tax Assessment Act 1986* (the *FBTAA*)?

Taxation Determination TD 93/71 is withdrawn with effect from the date of this Notice.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