

***TD 96/23 - Fringe benefits tax: for the purposes of section 39A of the Fringe Benefits Tax Assessment Act 1986 (FBTAA) what is the car parking threshold for the fringe benefits tax (FBT) year commencing 1 April 1996?***





This Determination, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, this Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

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## Taxation Determination

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**Fringe benefits tax: for the purposes of section 39A of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) what is the car parking threshold for the fringe benefits tax (FBT) year commencing 1 April 1996?**

1. The car parking threshold for the FBT year commencing 1 April 1996 is \$5.20. This replaces the amount of \$5.00 that applied for the previous year.
2. Section 39A of the FBTAA sets out a number of conditions that must be met before car parking facilities provided by an employer to an employee will be subject to FBT.
3. One of these conditions is that there is a commercial car parking station located within 1 kilometre of the employer provided parking and the lowest fee charged by the operator is more than the car parking threshold.

**Commissioner of Taxation**  
29 May 1996

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Related Determinations:

Related Rulings:

Subject Ref: car parking fringe benefit; car parking threshold; fringe benefit; fringe benefits tax

Legislative Ref: FBTAA 39A

Case Ref:

ATO Ref: FBT 202; NAT 96/4349-4

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