

***TD 97/16W - Fringe benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the year commencing 1 April 1997?***

⚠ This cover sheet is provided for information only. It does not form part of *TD 97/16W - Fringe benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the year commencing 1 April 1997?*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *27 April 2016*



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# Notice of Withdrawal

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## Taxation Determination

Fringe benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the year commencing 1 April 1997?

Taxation Determination TD 97/16 is withdrawn with effect from today.

1. TD 97/16 is being withdrawn as its date of effect has ceased. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.

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**Commissioner of Taxation**  
27 April 2016

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ATO references

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