



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).

Taxation Determination

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 1997?

1. The car parking threshold for the FBT year commencing 1 April 1997 is \$5.25. This replaces the amount of \$5.20 that applied in 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 car park and the lowest fee charged by the operator is more than the car parking threshold. Where there is more than one commercial parking station located within 1 kilometre, the condition is satisfied where the lowest fee charged by any of the operators is more than the threshold. For example, there are 3 commercial parking stations located within 1 kilometre of the employer provided car park and the lowest fee charged by each of the operators on 1 April 1997 is \$4.00, \$4.50 and \$5.50. The condition is satisfied because the lowest fee charged by one of the operators on 1 April 1997 is more than the car parking threshold.
4. The car parking threshold set in this Determination is that which applied for the FBT year commencing 1 April 1996 (as set out in Taxation Determination TD 96/23), adjusted to reflect the movement in the Consumer Price Index.

Commissioner of Taxation

25 June 1997

FOI INDEX DETAIL: [Reference No. I 1015421](#)

Not previously issued in draft form

[Related Determinations:](#) TD 96/23

[Related Rulings:](#)

[Subject Ref:](#) FBT; car parking; car parking threshold

[Legislative Ref:](#) FBTAA 39A

[Case Ref:](#)

[ATO Ref:](#) Cell/202-97; NAT 96/4349-4
