

***TD 97/17W - 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?***

⚠ This cover sheet is provided for information only. It does not form part of *TD 97/17W - 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?*

⚠ 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: 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?

Taxation Determination TD 97/17 is withdrawn with effect from today.

1. TD 97/17 is being withdrawn as its date of effect has ceased.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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