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*

Generated on: 5 June 2026, 04:09:51 AM

Notice of Withdrawal

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Taxation Determination TD 97/17 is withdrawn with effect from today.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 TD 97/17 is being withdrawn as its date of effect has ceased.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.

Commissioner of Taxation
27 April 2016

ATO references
NO: 1-7VLP0F8
ISSN: 2205-6211

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).