

# ***TR 96/27W - Fringe benefits tax: meaning of 'business premises'***

⚠ This cover sheet is provided for information only. It does not form part of *TR 96/27W - Fringe benefits tax: meaning of 'business premises'*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *17 February 1999*



## **Notice of withdrawal**

### **Fringe benefits tax: meaning of 'business premises'**

---

Taxation Ruling TR 96/27 is withdrawn.

The Ruling is withdrawn as a consequence of the decision of the Federal Court of Australia in *Esso Australia Ltd v. FC of T* (98 ATC 4953; (1998) 40 ATR 76; 157 ALR 652). A new Ruling will be prepared, which will incorporate the Federal Court decision.

---

**Commissioner of Taxation**

17 February 1999

---

[ATO Ref:](#) NAT 96/11813-9

ISSN 1039 - 0731