

Notice of Withdrawal

Fringe Benefits Tax : is an employer liable to fringe benefits tax (FBT) on periodic payments paid to a former employee which are a reimbursement of expenditure incurred by the former employee?

Draft Taxation Determination TD 93/D130 is withdrawn with effect from today.

This topic is adequately dealt with by Taxation Determinations TD 93/151 and TD 93/229.

Commissioner of Taxation

10 June 1998

[ATO Ref:](#) 98/3350-1; 93/2947-1

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