Notice of Withdrawal

Fringe Benefits Tax: When are car parks operated by city or local government councils considered to be "commercial parking stations" for the purposes of section 39A, 39B, 39C, and 39E of the *Fringe Benefits Tax Assessment Act 1986* ?

Draft Taxation Determination TD 93/D234 is withdrawn with effect from today.

The topic is not considered to be a high priority and does not justify a public ruling.

Commissioner of Taxation

2 August 1995

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