Notice of Withdrawal

Fringe Benefits Tax: How is an employee's usual place of residence determined for the purposes of the living-away-from-home allowance provisions of the *Fringe Benefits Tax Assessment Act 1986* ("FBTAA")?

Draft Taxation Determination TD 93/D275 is withdrawn with effect from today.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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