

Notice of Withdrawal

Fringe Benefits Tax: When an employer pays the membership subscription to an airline business lounge on behalf of an employee, is the benefit provided an exclusive employee expense payment benefit under paragraph 24(1)(e) of the *Fringe Benefits Tax Assessment Act 1986* ?

Draft Taxation Determination TD 94/D32 is withdrawn with effect from today.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

ATO Ref: NAT 95/5640-1

ISSN 1038 - 8982