

Notice of Withdrawal

Fringe Benefits Tax: Where an employer provides a taxi to an employee for travel to or from work, when is the provision of the taxi considered to be infrequent or irregular for the purposes of subparagraph 58P(1)(f)(i) of the *Fringe Benefits Tax Assessment Act 1986* ?

Draft Taxation Determination TD 94/D33 is withdrawn with effect from today.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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