

Notice of Withdrawal

Fringe Benefits Tax: Where a car park operator charges different rates for all-day car parking, which rate is relevant in determining the taxable value of a car parking fringe benefit under section 39C of the *Fringe Benefits Tax Assessment Act 1986* ?

Draft Taxation Determination TD 94/D64 is withdrawn with effect from today.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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