

Notice of Withdrawal

Fringe benefits tax: are contributions made by an employer in cash or in kind to a staff social club subject to fringe benefits tax (FBT)?

Draft Taxation Determination TD 96/D6 is withdrawn with effect from today.

The position taken in the draft determination requires reconsideration in light of the comments received following its release. Another draft determination or ruling will be issued to address these matters.

Commissioner of Taxation

27 November 1996

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