



Taxation Determination

Fringe benefits tax: for the purposes of section 28 of the *Fringe Benefits Tax Assessment Act 1986* what are the indexation factors for valuing non-remote housing for the fringe benefits tax year commencing on 1 April 2016?

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This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

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Ruling

1. The indexation factors for the purpose of valuing non-remote housing for the fringe benefits tax (FBT) year commencing 1 April 2016 are:

New South Wales	1.025
Victoria	1.022
Queensland	1.013
South Australia	1.016
Western Australia	0.988
Tasmania	1.010
Northern Territory	0.997
Australian Capital Territory	0.978

TD 2016/1

Date of effect

2. This Determination applies to the FBT year commencing 1 April 2016.

Commissioner of Taxation

30 March 2016

Appendix 1 – Explanation

❶ *This Appendix is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.*

3. Section 28 of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) establishes the indexation factors which are applied in valuing non-remote housing under section 26 of the FBTAA. These factors are based on movements in the rent sub-group of the Consumer Price Index.

References

Previous draft:

Not previously issued as a draft

Previous Rulings/Determinations:

TD 93/40; TD 94/21; TD 95/21; TD 96/27;
TD 97/10; TD 98/9; TD 1999/4;
TD 2000/30; TD 2001/7; TD 2002/7;
TD 2003/4; TD 2004/10; TD 2005/10;
TD 2006/14; TD 2007/6; TD 2008/5;
TD 2009/8; TD 2010/3;
TD 2011/3; TD 2012/4; TD 2013/5;
TD 2014/3; TD 2015/4

Legislative references:

- FBTAA 1986
- FBTAA 1986 26
- FBTAA 1986 28
- TAA 1953

ATO references

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