


***TD 93/D234W - Withdrawal - Fringe Benefits Tax:  
When are car parks operated by city or local  
government councils considered to be "commercial  
parking stations" for the purposes of section 39A,  
39B, 39C, and 39E of the Fringe Benefits Tax  
Assessment Act 1986?***

 This cover sheet is provided for information only. It does not form part of *TD 93/D234W - Withdrawal - Fringe Benefits Tax: When are car parks operated by city or local government councils considered to be "commercial parking stations" for the purposes of section 39A, 39B, 39C, and 39E of the Fringe Benefits Tax Assessment Act 1986?*

## Notice of Withdrawal

Fringe Benefits Tax: When are car parks operated by city or local government councils considered to be "commercial parking stations" for the purposes of section 39A, 39B, 39C, and 39E of the *Fringe Benefits Tax Assessment Act 1986* ?

Draft Taxation Determination TD 93/D234 is withdrawn with effect from today.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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