MT 2021W - Fringe benefits tax : response to questions by major rural organisation

This cover sheet is provided for information only. It does not form part of *MT 2021W - Fringe benefits tax : response to questions by major rural organisation*

This document has changed over time. This is a consolidated version of the ruling which was published on *16 March 2016*

Generated on: 24 November 2026, 01:51:07 AM

Notice of Withdrawal

Miscellaneous Taxation Ruling

Fringe benefits tax: response to questions by major rural organisation

Miscellaneous Taxation Ruling MT 2021 is withdrawn with effect from today.

1. MT 2021 was issued on 25 August 1986 in response to a number of questions raised by primary industry concerning the practical application of fringe benefits tax. The questions raised and answers provided at that time were of concern following the commencement of the *Fringe Benefits Tax Assessment Act 1986* on 1 July 1986.

2. However, since that advice was originally provided there have been numerous legislative changes that are not recognised in MT 2021 and as such, some answers provided no longer reflect the current legislative provisions.

3. The advice provided in MT 2021 has, over time, been incorporated into numerous public advice products including public rulings and the *FBT; a guide for employers* to the extent that such advice is still required and reflective of the current operation of the law.

4. Therefore, as MT 2021 is no longer required this Ruling is being withdrawn.

Commissioner of Taxation
16 March 2016

ATO references

NO:	1-52MH24U
ISSN:	2205–6130
ATOlaw topic:	Fringe benefits tax ~~ Reportable fringe benefits ~~ Employees individual fringe benefits amount

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).