


MT 2023A - Fringe benefits tax: taxable value of new demonstrator motor vehicles and used car stock of motor vehicle dealers available for private use of employees

 This cover sheet is provided for information only. It does not form part of *MT 2023A - Fringe benefits tax: taxable value of new demonstrator motor vehicles and used car stock of motor vehicle dealers available for private use of employees*

 View the [consolidated version](#) for this notice.



Australian
Taxation
Office

TAXATION RULING MT 2023

Fringe benefits tax: taxable value of new demonstrator motor vehicles and used car stock of motor vehicle dealers available for private use of employees

ADDENDUM

F.O.I. EMBARGO: may be released

Taxation Ruling MT 2023 is amended as a result of *Taxation Laws Amendment (FBT Cost of Compliance) Act 1995* (No.145 of 1995) which substituted the 18% rate with a rate of 20% in subsection 9(2)(c)(ii)(C) of the *Fringe Benefits Tax Assessment Act 1986*.

MT 2023 is amended by deleting the last sentence in paragraph 7, and replacing it with 'This means that the statutory percentage for such vehicles would be 20 per cent in a full year.'

Commissioner of Taxation

18 September 1996

ATO Ref: 3/96

ISSN 0813 - 3662