


# ***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***

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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

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