MT 2029W - Fringe benefits tax: accommodation and meals provided to shearers

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Notice of Withdrawal

Miscellaneous Taxation Ruling

Fringe benefits tax: accommodation and meals provided to shearers

Miscellaneous Taxation Ruling MT 2029 is withdrawn with effect from today.

1. Miscellaneous Taxation Ruling MT 2029 which issued on 23 September 1988 sets out, for the purposes of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA), the Commissioner's policy at that time concerning accommodation and meals provided to shearers.

2. Subsequent to the issue of MT 2029, *A New Tax System (Fringe Benefits) Act 2000* made changes to the FBTAA, through the introduction of section 58ZC and section 58ZD which exempted these types of benefits provided to employees, inclusive of shearers, in remote areas. On that basis, MT 2029 does not reflect the current provisions of the FBTAA and is therefore withdrawn.

3. To the extent that employees may still be in receipt of taxable benefits on the basis that they are not employed in remote areas, the Tax Office's publication *Fringe Benefits Tax (FBT) - A guide for employers* (NAT 1054) contains general information about the treatment of meals and accommodation. A copy of this publication is available on the Tax Office's website: www.ato.gov.au.

Commissioner of Taxation
4 October 2006

ATO references

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