



MT 2041W - Fringe benefits tax: car benefits: employer retention of car records

 This cover sheet is provided for information only. It does not form part of *MT 2041W - Fringe benefits tax: car benefits: employer retention of car records*

 This document has changed over time. This is a consolidated version of the ruling which was published on *15 September 2004*



Notice of Withdrawal

Miscellaneous Taxation Ruling

Fringe benefits tax: car benefits: employer retention of car records

Taxation Ruling MT 2041 is withdrawn with effect from today.

1. Taxation Ruling MT 2041, which issued on 30 March 1989, sets out, for the purposes of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA), the Commissioner's policy at that time concerning employer retention of car records.
2. Subsequent to the issue of Taxation Ruling MT 2041, *Taxation Laws Amendment (FBT Cost of Compliance) Act 1995* made changes to the FBTAA in respect of the requirements relating to employer retention of car records. Taxation Ruling MT 2041 does not reflect the current provisions of the FBTAA and is therefore withdrawn.
3. The Tax Office's publication *Fringe benefits tax (FBT) – A guide for employers* (NAT 1054) contains general information about this issue. A copy of this publication is available on the Tax Office's website: www.ato.gov.au.

Commissioner of Taxation
15 September 2004

ATO references

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