



# ***MT 2046W - Fringe benefits tax: application to payment by income tax-exempt employers of higher education contribution scheme debts of their employees***

 This cover sheet is provided for information only. It does not form part of *MT 2046W - Fringe benefits tax: application to payment by income tax-exempt employers of higher education contribution scheme debts of their employees*

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



# Notice of Withdrawal

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## Miscellaneous Taxation Ruling

Fringe benefits tax: application to payment by income tax-exempt employers of higher education contribution scheme debts of their employees

Taxation Ruling MT 2046 is withdrawn with effect from today.

1. Taxation Ruling MT 2046, which issued on 5 April 1990, provides advice about whether fringe benefits tax liabilities arise to income tax-exempt employers who, as part of administrative policies (for example bursary schemes, continuing education schemes or other similar schemes), pay or reimburse debts incurred by their employees under the Higher Education Contribution Scheme (HECS).
2. Taxation Ruling MT 2046 applied only for the purposes of applying section 64A of the *Fringe Benefits Tax Assessment Act 1986*. Section 64A was repealed by *Taxation (Deficit Reduction) Act (No 1) 1993*, effective from 1 April 1994. Consequently, MT 2046 has no further application and is therefore withdrawn.

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**Commissioner of Taxation**  
15 September 2004

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ATO references

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