TD 1999/44W - Fringe benefits tax: what is the exemption threshold for the purposes of subsection 135C(3) of the Fringe Benefits Tax Assessment Act 1986 (FBTAA) for the fringe benefits tax (FBT) year commencing on 1 April 1999?

This cover sheet is provided for information only. It does not form part of *TD 1999/44W - Fringe benefits tax: what is the exemption threshold for the purposes of subsection 135C(3) of the Fringe Benefits Tax Assessment Act 1986 (FBTAA) for the fringe benefits tax (FBT) year commencing on 1 April 1999?*

This document has changed over time. This is a consolidated version of the ruling which was published on *4 May 2016*

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Notice of Withdrawal

Taxation Determination

Fringe benefits tax: what is the exemption threshold for the purposes of subsection 135C(3) of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) for the fringe benefits tax (FBT) year commencing on 1 April 1999?

Taxation Determination TD 1999/44 is withdrawn with effect from today.

1. TD 1999/44 is being withdrawn as its date of effect has ceased. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.

Commissioner of Taxation
4 May 2016

ATO references
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