TD 2000/21W - Fringe benefits tax: for the purposes of Division 7 of the Fringe Benefits Tax Assessment Act 1986 (FBTAA), what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees for the fringe benefits tax year commencing on 1 April 2000?

Units cover sheet is provided for information only. It does not form part of *TD 2000/21W* - *Fringe* benefits tax: for the purposes of Division 7 of the Fringe Benefits Tax Assessment Act 1986 (FBTAA), what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees for the fringe benefits tax year commencing on 1 April 2000?

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



Australian Government

Australian Taxation Office

Taxation Determination TD 2000/21

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## Notice of Withdrawal

## **Taxation Determination**

Fringe benefits tax: for the purposes of Division 7 of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA), what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees for the fringe benefits tax year commencing on 1 April 2000?

Taxation Determination TD 2000/21 is withdrawn with effect from today.

1. TD 2000/21 is being withdrawn as its date of effect has ceased.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.

<b>Commissioner of Taxation</b> 4 May 2016		
ATO references		

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