



***TD 2004/10 - Fringe benefits tax: What are the indexation factors for valuing non-remote housing for the fringe benefits tax year commencing on 1 April 2004?***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *31 March 2004*

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# Taxation Determination

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Fringe benefits tax: What are the indexation factors for valuing non-remote housing for the fringe benefits tax year commencing on 1 April 2004?

## **Preamble**

*The number, subject heading, date of effect and paragraph 1 of this Taxation Determination are a 'public ruling' for the purposes of Part IVAAA of the **Taxation Administration Act 1953** and are legally binding on the Commissioner. The remainder of the Determination is administratively binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16 together explain how a Determination is legally or administratively binding on the Commissioner.*

## **Non-remote housing**

1. The indexation factors for the purpose of valuing non-remote housing for the fringe benefits tax (FBT) year commencing 1 April 2004 are:

New South Wales	1.010
Victoria	1.016
Queensland	1.036
South Australia	1.034
Western Australia	1.016
Tasmania	1.033
Australian Capital Territory	1.053
Northern Territory	1.010

2. These factors are based on movements in the rent sub-group of the Consumer Price Index.

## **Date of effect**

3. This Determination applies to the FBT year commencing 1 April 2004.

# TD 2004/10

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## Commissioner of Taxation

31 March 2004

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*Previous draft:*

Not previously released in draft form.

*Related Rulings/Determinations:*

TR 92/1; TR 92/20; TR 97/16

*Previous Rulings/Determinations:*

TD 93/40; TD 94/21; TD 95/21; TD 96/27; TD 97/10; TD 98/9; TD 1999/4; TD 2000/30; TD 2001/7; TD 2002/7; TD 2003/4

*Subject references:*

- fringe benefits tax
- housing fringe benefits
- housing indexation figures
- non-remote housing

*Legislative references:*

- FBTAA 26
  - FBTAA 28
  - TAA 1953 Part IVAAA
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ATO references

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