


***TD 2006/23A - Addendum - Fringe benefits tax: for the purposes of Division 7 of Part III of the Fringe Benefits Tax Assessment Act 1986, 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 2006?***

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## Addendum

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### Taxation Determination

Fringe benefits tax: for the purposes of Division 7 of Part III of the *Fringe Benefits Tax Assessment Act 1986*, 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 2006?

This Addendum amends Taxation Determination TD 2006/23 to correct the reference to an 'adult'. The relevant definition is set out in the definition of 'statutory food amount' in subsection 136(1) of the *Fringe Benefits Tax Assessment Act 1986*.

#### TD 2006/23 is amended as follows:

##### 1. Paragraph 1

Delete the sentence in brackets; substitute:

(‘Adults’ for this purpose are persons who had attained the age of 12 years *before* the beginning of the FBT year.)

This Addendum applies on and from 12 July 2006.

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**Commissioner of Taxation**

12 July 2006

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#### ATO references

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