TD 2011/5W - Fringe benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the fringe benefits tax year commencing on 1 April 2011?

• This cover sheet is provided for information only. It does not form part of *TD 2011/5W* - *Fringe* benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the fringe benefits tax year commencing on 1 April 2011?

Units document has changed over time. This is a consolidated version of the ruling which was published on 5 April 2017



Australian Government

Australian Taxation Office

Taxation Determination

Page 1 of 1

## Notice of Withdrawal

## **Taxation Determination**

Fringe benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the fringe benefits tax year commencing on 1 April 2011?

Taxation Determination TD 2011/5 is withdrawn with effect from today.

1. TD 2011/5 is being withdrawn as its date of effect has ceased.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** 5 April 2017

ATO references

NO:1-ASAX6ETISSN:2205-6211ATOlaw topic:Fringe benefits tax ~~ Records, calculation and administration ~~ Liability to tax

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