

TD 2012/6ER - Erratum - 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 2012?

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Erratum

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 2012?

The Erratum to Taxation Determination TD 2012/6 corrects the fringe benefit tax year for the application of this Determination.

TD 2012/1 is corrected as follows:

1. Paragraph 1

Omit '1 April 2011'; substitute '1 April 2012'.

2. Paragraph 5

Omit the first occurrence of '1 April 2011'; substitute '1 April 2012'.

This Erratum applies on and from 28 March 2012.

Commissioner of Taxation

4 April 2012

ATO references

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ATOlaw topic: Fringe Benefits Tax ~ Car fringe benefits
Fringe Benefits Tax ~ Private use of motor vehicles other than cars
Fringe Benefits Tax ~ Residual fringe benefits