

***TD 2013/4W - Fringe benefits tax: reasonable amounts under section 31G of the Fringe Benefits Tax Assessment Act 1986 for food and drink expenses incurred by employees receiving a living-away-from-home allowance fringe benefit, for the fringe benefits tax year commencing on 1 April 2013***

! This cover sheet is provided for information only. It does not form part of *TD 2013/4W - Fringe benefits tax: reasonable amounts under section 31G of the Fringe Benefits Tax Assessment Act 1986 for food and drink expenses incurred by employees receiving a living-away-from-home allowance fringe benefit, for the fringe benefits tax year commencing on 1 April 2013*

! There is a Compendium for this document: **[TD 2013/4EC](#)** .

! This document has changed over time. This is a consolidated version of the ruling which was published on *12 June 2019*



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# Notice of Withdrawal

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## Taxation Determination

Fringe benefits tax: reasonable amounts under section 31G of the *Fringe Benefits Tax Assessment Act 1986* for food and drink expenses incurred by employees receiving a living-away-from-home allowance fringe benefit, for the fringe benefits tax year commencing on 1 April 2013

Taxation Determination TD 2013/4 is withdrawn with effect from today.

1. TD 2013/4 is being withdrawn as its date of effect has ceased.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.

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**Commissioner of Taxation**  
12 June 2019

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