



TD 2017/5W - 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 2017

 This cover sheet is provided for information only. It does not form part of *TD 2017/5W - 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 2017*

 This document has changed over time. This is a consolidated version of the ruling which was published on *29 March 2023*



Notice of Withdrawal

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 2017

Taxation Determination TD 2017/5 is withdrawn with effect from 30 March 2023.

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 TD 2017/5 is being withdrawn as its date of effect has ceased.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

29 March 2023

ATO references

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