



***TD 2019/3W - 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 2019?***

 This cover sheet is provided for information only. It does not form part of *TD 2019/3W - 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 2019?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 14 May 2025



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# Notice of Withdrawal

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## 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 2019?

Taxation Determination TD 2019/3 is withdrawn with effect from 15 May 2025.

1. TD 2019/3 is being withdrawn as its period of effect has passed. 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**  
14 May 2025

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ATO references

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