TD 2019/4W - Fringe benefits tax: for the purposes of section 135C of the Fringe Benefits Tax Assessment Act 1986, what is the exemption threshold 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 2019/4W - Fringe benefits tax: for the purposes of section 135C of the Fringe Benefits Tax Assessment Act 1986, what is the exemption threshold 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

TD 2019/4

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Notice of Withdrawal

Taxation Determination

Fringe benefits tax: for the purposes of section 135C of the *Fringe Benefits Tax Assessment Act 1986*, what is the exemption threshold for the fringe benefits tax year commencing on 1 April 2019?

Taxation Determination TD 2019/4 is withdrawn with effect from 15 May 2025.

1. TD 2019/4 is being withdrawn as its date of effect has passed. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.

Commissioner of Taxation

14 May 2025

ATO references

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