



***TD 2020/3W - 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 2020?***

 This cover sheet is provided for information only. It does not form part of *TD 2020/3W - 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 2020?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *13 May 2026*



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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 2020?

Taxation Determination TD 2020/3 is withdrawn with effect from 14 May 2026.

1. TD 2020/3 is being withdrawn as its period of effect has passed.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**  
13 May 2026

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ATO references

NO: 1-1AK9J6GN  
ISSN: 2205-6211

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