

***TD 93/199W - Fringe benefits tax: is the cost of nearby car parking relevant in determining the taxable value of a car parking fringe benefit under section 39D (the "market value" basis) of the Fringe Benefits Tax Assessment Act 1986 ?***

! This cover sheet is provided for information only. It does not form part of *TD 93/199W - Fringe benefits tax: is the cost of nearby car parking relevant in determining the taxable value of a car parking fringe benefit under section 39D (the "market value" basis) of the Fringe Benefits Tax Assessment Act 1986 ?*

! This Determination has been replaced by TR 96/26

! This document has changed over time. This is a consolidated version of the ruling which was published on *27 November 1996*

## Notice of Withdrawal

**Fringe benefits tax: is the cost of nearby car parking relevant in determining the taxable value of a car parking fringe benefit under section 39D (the "market value" basis) of the *Fringe Benefits Tax Assessment Act 1986*?**

Taxation Determination TD 93/199 is withdrawn with effect from the date of this Notice. It is replaced by Taxation Ruling TR 96/26 which issued today.

**Commissioner of Taxation**

27 November 1996

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[ATO Ref:](#) NAT 95/9631-3

ISSN 1038 - 8982