



***TD 93/200W - Fringe benefits tax: where a housing fringe benefit is provided in a "remote area" location, to: (a) an employee who is related to the employer, or (b) an employee who is also a shareholder and/or director of the employer company, does the 50% reduction available under subsection 29(1) of the Fringe Benefits Tax Assessment Act 1986 , always apply ?***

 This cover sheet is provided for information only. It does not form part of *TD 93/200W - Fringe benefits tax: where a housing fringe benefit is provided in a "remote area" location, to: (a) an employee who is related to the employer, or (b) an employee who is also a shareholder and/or director of the employer company, does the 50% reduction available under subsection 29(1) of the Fringe Benefits Tax Assessment Act 1986 , always apply ?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *29 September 2004*



---

## Notice of Withdrawal

---

### Taxation Determination

Fringe benefits tax: where a housing fringe benefit is provided in a 'remote area' location, to:

- (a) an employee who is related to the employer,  
or
- (b) an employee who is also a shareholder and/or director of the employer company,

does the 50% reduction available under subsection 29(1) of the *Fringe Benefits Tax Assessment Act 1986*, always apply?

Taxation Determination TD 93/200 is withdrawn with effect from today.

1. Taxation Determination TD 93/200, which issued on 21 September 1993, considers the provision of housing benefits in a remote area location for the purposes of subsection 29(1) of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA). Section 29 of the FBTAA was repealed by *A New Tax System (Fringe Benefits) Act 2000*, effective from 1 April 2000.
2. As Taxation Determination TD 93/200 is no longer current, it is accordingly withdrawn. The Tax Office's publication *Fringe benefits tax (FBT) – A guide for employers* (NAT 1054) contains general information about this issue. A copy of this publication is available on the Tax Office's website: [www.ato.gov.au](http://www.ato.gov.au).

---

**Commissioner of Taxation**  
29 September 2004

---

ATO references

NO: 2003/11684  
ISSN: 1038-8982