TD 93/67W - Fringe Benefits Tax: under Australia's double taxation agreements (DTAs), are overseas airline companies exempt from the payment of fringe benefits tax (FBT) on benefits provided to employees who exercise their employment in Australia?

This cover sheet is provided for information only. It does not form part of *TD 93/67W - Fringe Benefits Tax: under Australia's double taxation agreements (DTAs), are overseas airline companies exempt from the payment of fringe benefits tax (FBT) on benefits provided to employees who exercise their employment in Australia?*

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

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Notice of Withdrawal

Taxation Determination

Fringe benefits tax: under Australia's double taxation agreements (DTAs), are overseas airline companies exempt from the payment of fringe benefits tax (FBT) on benefits provided to employees who exercise their employment in Australia?

Taxation Determination TD 93/67 is withdrawn with effect from today.

1. Taxation Determination TD 93/67 predates amendments to both the New Zealand Double Tax Agreement and the United Kingdom Double Tax Agreement, both of which now specifically contain references to fringe benefits tax.

2. Whether or not fringe benefits tax is included as a tax to which a particular double tax agreement will apply is dependant on how 'Australian tax' is defined in each individual double Tax Agreement.

3. As Taxation Determination TD 93/67 is no longer current, it is accordingly withdrawn.

Commissioner of Taxation
29 September 2004

ATO references
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