TD 93/76W - Fringe benefits tax: do redeemable vouchers awarded to staff on a regular basis as part of an ongoing incentive scheme qualify as exempt minor benefits in terms of section 58P of the Fringe Benefits Tax Assessment Act 1986?

This cover sheet is provided for information only. It does not form part of *TD 93/76W - Fringe benefits tax: do redeemable vouchers awarded to staff on a regular basis as part of an ongoing incentive scheme qualify as exempt minor benefits in terms of section 58P of the Fringe Benefits Tax Assessment Act 1986?*

This document has changed over time. This is a consolidated version of the ruling which was published on *27 June 2007*

Notice of Withdrawal

Taxation Determination

Fringe benefits tax: do redeemable vouchers awarded to staff on a regular basis as part of an ongoing incentive scheme qualify as exempt minor benefits in terms of section 58P of the *Fringe Benefits Tax Assessment Act 1986*?

Taxation Determination TD 93/76 is withdrawn with effect from today.

1. Taxation Determination TD 93/76, which was released on 29 April 1993, considers whether redeemable vouchers awarded to staff on a regular basis as part of an incentive scheme qualify as an exempt minor benefit in terms of section 58P of the *Fringe Benefits Tax Assessment Act 1986*.

2. Draft Taxation Ruling TR 2007/D6 Fringe benefits tax: minor benefits, which was released today, covers the issues considered in Taxation Determination TD 93/76.

3. Accordingly, Taxation Determination TD 93/76 is withdrawn.

Commissioner of Taxation
27 June 2007

ATO references
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