TD 94/22 - 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 year commencing 1 April 1994?

This cover sheet is provided for information only. It does not form part of *TD 94/22 - 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 year commencing 1 April 1994?*

This document has changed over time. This is a consolidated version of the ruling which was published on *31 March 1994*

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Australian Taxation Office

Taxation Determination TD 94/22

This Determination, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part . Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, this Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

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 year commencing 1 April 1994?

1. The rates that applied for the year commencing 1 April 1993 (set out in Taxation Determination TD 93/59) have been reviewed to reflect any movement in the Consumer Price Index. However, that review has not resulted in any changes to those rates.

2. Taxation Ruling MT 2034 outlines a number of methods that may be used to value the benefit of the right to use an employer's motor vehicle other than:

- a motor car, station wagon, panel van, utility truck or similar vehicle; or
- any other road vehicle designed to carry a load of less than 1 tonne or fewer than 9 passengers.

For example, the Ruling applies to calculate the benefit arising from the use of a motor cycle or a vehicle designed to carry a load of one tonne or more.

3. The Ruling indicates that one method of valuing the benefit is to multiply the number of private kilometres travelled by employees in a vehicle during a year by a cents per kilometre rate.

4 The rates to be applied where the cents per kilometre basis is used for the fringe benefits tax year commencing 1 April 1994 are:

Engine Capacity	Rate per kilometre
0 - 2500cc	29 cents
Over 2500 cc	35 cents
Motor cycles	9 cents

Commissioner of Taxation
31/3/94

FOI INDEX DETAIL:	Reference No. I 1217145	Not previously issued as a Draft TD
Related Determinations:	TD 93/59	
Related Rulings:	MT 2034	
Subject Ref:	private use, motor vehicles other than cars	
Legislative Ref:	FBTAA Pt III Div 2, 5 and 12	
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