TD 94/22W - 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 94/22W - 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 *20 April 2016*

Generated on: 26 November 2026, 07:58:38 AM

Notice of Withdrawal

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?

Taxation Determination TD 94/22 is withdrawn with effect from today.

1. TD 94/22 is being withdrawn as its date of effect has ceased. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.

Commissioner of Taxation
20 April 2016

ATO references
NO: 1-7VLP0F8
ISSN: 2205-6211

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