



***TD 94/26W - Fringe benefits tax: what records of distance travelled are acceptable if the employer did not keep the opening and closing odometer readings for a car for the statutory formula method of calculating car fringe benefits in section 9 of the Fringe Benefits Tax Assessment Act 1986 ?***

 This cover sheet is provided for information only. It does not form part of *TD 94/26W - Fringe benefits tax: what records of distance travelled are acceptable if the employer did not keep the opening and closing odometer readings for a car for the statutory formula method of calculating car fringe benefits in section 9 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 *20 December 2016*



# Notice of Withdrawal

## Taxation Determination

Fringe benefits tax: what records of distance travelled are acceptable if the employer did not keep the opening and closing odometer readings for a car for the statutory formula method of calculating car fringe benefits in section 9 of the *Fringe Benefits Tax Assessment Act 1986*?

Taxation Determination TD 94/26 is withdrawn with effect from today.

1. TD 94/26 outlines that the statutory formula method for calculating car fringe benefits requires a determination of the total kilometres travelled by a car during the year.
2. TD 94/26 deals with section 9 of the *Fringe Benefits Tax Assessment Act 1986*, which was amended in 2011 outlining that the 'statutory fraction' of 0.2 is to be applied in all cases rather than a different percentage based on the number of kilometres travelled in the FBT year.
3. TD 94/26 has no ongoing relevance and therefore is withdrawn without replacement.

**Commissioner of Taxation**

20 December 2016

ATO references

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