



# ***TD 94/47W - Fringe benefits tax: are meals supplied to crew members of trawlers subject to fringe benefits tax?***

 This cover sheet is provided for information only. It does not form part of *TD 94/47W - Fringe benefits tax: are meals supplied to crew members of trawlers subject to fringe benefits tax?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *4 October 2006*



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# Notice of Withdrawal

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## Taxation Determination

### Fringe benefits tax: are meals supplied to crew members of trawlers subject to fringe benefits tax?

Taxation Determination TD 94/47 is withdrawn with effect from today.

1. Taxation Determination TD94/47 which issued on 2 June 1994 sets out, for the purposes of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA), the Commissioner's policy at that time concerning meals provided to crew members on trawlers.
2. Subsequent to the issue of TD94/47, *A New Tax System (Fringe Benefits) Act 2000* made changes to the FBTAA through the introduction of section 58ZD which exempted these types of benefits provided to employees, inclusive of crew members on trawlers, in remote areas. On that basis, TD94/47 does not reflect the current provisions of the FBTAA and is therefore withdrawn.
3. To the extent that such benefits are provided to crew members on trawlers who are not employed in remote areas, the Tax Office's publication *Fringe Benefits Tax (FBT) – A guide for employers* (NAT 1054) contains general information about the treatment of meals and accommodation. A copy of this publication is available on the Tax Office's website: [www.ato.gov.au](http://www.ato.gov.au)

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**Commissioner of Taxation**

4 October 2006

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ATO references

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ATO Law Topic Fringe Benefits Tax -- Interpretation - including meaning of 'fringe benefits'