


TD 94/96 - Fringe benefits tax: can the exemption for 'fly-in fly-out' transport in subsection 47(7) of the Fringe Benefits Tax Assessment Act 1986 apply, where the employees take a rest day during their time at the work site?

 This cover sheet is provided for information only. It does not form part of *TD 94/96 - Fringe benefits tax: can the exemption for 'fly-in fly-out' transport in subsection 47(7) of the Fringe Benefits Tax Assessment Act 1986 apply, where the employees take a rest day during their time at the work site?*

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: can the exemption for 'fly-in fly-out' transport in subsection 47(7) of the *Fringe Benefits Tax Assessment Act 1986* apply, where the employees take a rest day during their time at the work site?

Yes. Where the other conditions of subsection 47(7) are met, this Office will accept that the break in the working days does not affect the availability of the exemption for the transport of the employees to and from their usual place of residence.

Example

Builder Pty Ltd operates a construction site at a remote locality. Employees are transported from their homes in the capital city to work for three weeks at the site, after which they are returned to their home for one week's leave. The applicable Mines Regulations specify that employees must take one day off after working 13 consecutive days. The fact that employees have this day off will not jeopardise the exemption available under subsection 47(7).

Commissioner of Taxation

22/12/94

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Related Determinations:

Related Rulings:

Subject Ref: fly-in fly-out transport; exempt fringe benefit; fringe benefit

Legislative Ref: FBTA 47(7)

Case Ref:

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