


# ***TD 94/97A - Fringe benefits tax: what does the phrase 'customary for employers in the industry' mean in relation to the provision of fringe benefits to employees?***

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## Addendum

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### Taxation Determination

Fringe benefits tax: what does the phrase 'customary for employers in the industry' mean in relation to the provision of fringe benefits to employees?

This Addendum amends Taxation Determination TD 94/97 to clarify the circumstances under which the phrase 'customary for employers in the industry' appears in the *Fringe Benefits Tax Assessment Act 1986*.

**TD 94/97 is amended as follows:**

**1 Paragraph 1**

Omit 'sections 29 and 142 dealing with remote area housing fringe benefits'; substitute  
'section 58ZC which exempts benefits for remote area housing  
section 142 which deals with the concessional treatment associated with remote area benefits.'

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**Commissioner of Taxation**

4 October 2006

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ATO references

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ATOLaw topic: Fringe Benefits Tax ~~ Interpretation - including meaning of 'fringe benefits'