


***TD 95/55W - Fringe benefits tax: for the purposes of Division 7 of the Fringe Benefits Tax Assessment Act 1986 ('FBTAA'), what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees?***

 This cover sheet is provided for information only. It does not form part of *TD 95/55W - Fringe benefits tax: for the purposes of Division 7 of the Fringe Benefits Tax Assessment Act 1986 ('FBTAA'), what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *27 April 2016*



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# Notice of Withdrawal

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## Taxation Determination

Fringe benefits tax: for the purposes of Division 7 of the *Fringe Benefits Tax Assessment Act 1986* ('FBTAA'), what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees?

Taxation Determination TD 95/55 is withdrawn with effect from today.

1. TD 95/55 is being withdrawn as its date of effect has ceased.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.

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**Commissioner of Taxation**  
27 April 2016

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ATO references

NO: 1-7VLP0F8  
ISSN: 2205-6211

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