## TD 95/61W - Income tax: what is the fair market value of flight rewards under frequent flyer or other similar consumer award type programs ('frequent flyer type programs')?

• This cover sheet is provided for information only. It does not form part of *TD* 95/61W - Income tax: what is the fair market value of flight rewards under frequent flyer or other similar consumer award type programs ('frequent flyer type programs')?

This Determination has been replaced by TR 1999/6

Units document has changed over time. This is a consolidated version of the ruling which was published on *16 June 1999* 



FOI Status: may be released

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## Notice of Withdrawal

Income tax: what is the fair market value of flight rewards under frequent flyer or other similar consumer award type programs ('frequent flyer type programs')?

Taxation Determination TD 95/61 is withdrawn with effect from today. This Determination is replaced by Taxation Ruling TR 1999/6 which issued today.

**Commissioner of Taxation** 

16 June 1999

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