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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 for the fringe benefits tax year commencing 1 April 1997?

Taxation Determination TD 97/9 is withdrawn with effect from today.

1. TD 97/9 is being withdrawn as its date of effect has ceased.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

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