



TR 94/1W - Fringe benefits tax: meals, or meals and accommodation provided to stockworkers working away from their usual quarters

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 This document has changed over time. This is a consolidated version of the ruling which was published on *4 October 2006*



Notice of Withdrawal

Taxation Ruling

Fringe benefits tax: meals, or meals and accommodation provided to stockworkers working away from their usual quarters

Taxation Ruling TR 94/1 is withdrawn with effect from today.

1. Taxation Ruling TR 94/1 which issued on 6 January 1994 sets out, for the purposes of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA), the Commissioner's policy at that time concerning meals or meals and accommodation provided to stockworkers working away from their usual quarters.
2. Subsequent to the issue of TR 94/1, *A New Tax System (Fringe Benefits) Act 2000* made changes to the FBTAA through the introduction of section 58ZC and section 58ZD which exempted these types of benefits provided to employees, inclusive of stock workers, in remote areas. On that basis, TR 94/1 does not reflect the current provisions of the FBTAA and is therefore withdrawn.
3. To the extent that employees may still be in receipt of taxable benefits on the basis that they are not employed in remote areas, the Tax Office's publication *Fringe Benefits Tax (FBT)- A guide for employers* (NAT 1054) contains general information about the treatment of meals and accommodation. A copy of this publication is available on the Tax Office's website: www.ato.gov.au.

Commissioner of Taxation

4 October 2006

ATO references

NO: 2005/18404

ISSN: 1038-8982

ATO Law Topic Fringe Benefits Tax ~~ Interpretation - including meaning of 'fringe benefits'