


***TD 94/D31W - Withdrawal - Fringe benefits tax and Income tax: For the purposes of the Fringe Benefits Tax Assessment Act 1986 (FBTAA), what facts and circumstances will indicate that a benefit is provided in respect of a person's employment, where that person is both a shareholder and employee of a private company?***

 This cover sheet is provided for information only. It does not form part of *TD 94/D31W - Withdrawal - Fringe benefits tax and Income tax: For the purposes of the Fringe Benefits Tax Assessment Act 1986 (FBTAA), what facts and circumstances will indicate that a benefit is provided in respect of a person's employment, where that person is both a shareholder and employee of a private company?*

## Notice of Withdrawal

**Fringe benefits tax and Income tax: For the purposes of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA), what facts and circumstances will indicate that a benefit is provided in respect of a person's employment, where that person is both a shareholder and employee of a private company?**

Draft Taxation Determination TD 94/D31 is withdrawn with effect from today.

The topic is not considered to be a high priority and does not justify a public ruling.

**Commissioner of Taxation**

30 August 1995

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