


***TD 94/D32W - Withdrawal - Fringe Benefits Tax:  
When an employer pays the membership  
subscription to an airline business lounge on behalf  
of an employee, is the benefit provided an exclusive  
employee expense payment benefit under paragraph  
24(1)(e) of the Fringe Benefits Tax Assessment Act  
1986 ?***

 This cover sheet is provided for information only. It does not form part of *TD 94/D32W - Withdrawal - Fringe Benefits Tax: When an employer pays the membership subscription to an airline business lounge on behalf of an employee, is the benefit provided an exclusive employee expense payment benefit under paragraph 24(1)(e) of the Fringe Benefits Tax Assessment Act 1986 ?*

## Notice of Withdrawal

**Fringe Benefits Tax:** When an employer pays the membership subscription to an airline business lounge on behalf of an employee, is the benefit provided an exclusive employee expense payment benefit under paragraph 24(1)(e) of the *Fringe Benefits Tax Assessment Act 1986* ?

Draft Taxation Determination TD 94/D32 is withdrawn with effect from today.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**

2 August 1995

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