


***TD 94/D33W - Withdrawal - Fringe Benefits Tax:  
Where an employer provides a taxi to an employee  
for travel to or from work, when is the provision of  
the taxi considered to be infrequent or irregular for  
the purposes of subparagraph 58P(1)(f)(i) of the  
Fringe Benefits Tax Assessment Act 1986 ?***

 This cover sheet is provided for information only. It does not form part of *TD 94/D33W - Withdrawal - Fringe Benefits Tax: Where an employer provides a taxi to an employee for travel to or from work, when is the provision of the taxi considered to be infrequent or irregular for the purposes of subparagraph 58P(1)(f)(i) of the Fringe Benefits Tax Assessment Act 1986 ?*

## Notice of Withdrawal

**Fringe Benefits Tax:** Where an employer provides a taxi to an employee for travel to or from work, when is the provision of the taxi considered to be infrequent or irregular for the purposes of subparagraph 58P(1)(f)(i) of the *Fringe Benefits Tax Assessment Act 1986* ?

Draft Taxation Determination TD 94/D33 is withdrawn with effect from today.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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