


***TD 94/D87 - Fringe benefits tax: is accommodation in a ship, vessel or floating structure accepted as 'residential accommodation' for the purposes of the 'fly-in fly-out' transport exemption in subsection 47(7) of the Fringe Benefits Tax Assessment Act 1986?***

 This cover sheet is provided for information only. It does not form part of *TD 94/D87 - Fringe benefits tax: is accommodation in a ship, vessel or floating structure accepted as 'residential accommodation' for the purposes of the 'fly-in fly-out' transport exemption in subsection 47(7) of the Fringe Benefits Tax Assessment Act 1986?*

This document has been finalised by TD 95/49.

Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

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## Draft Taxation Determination

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**Fringe benefits tax: is accommodation in a ship, vessel or floating structure accepted as 'residential accommodation' for the purposes of the 'fly-in fly-out' transport exemption in subsection 47(7) of the *Fringe Benefits Tax Assessment Act 1986*?**

Yes. Where the other conditions of subsection 47(7) are met, and the accommodation is near the employee's usual place of employment, the 'fly-in fly-out' transport will be an exempt benefit.

### *Example*

*Mr C Marine works at a construction site on one of the Torres Strait Islands and is accommodated on his employer's ship moored offshore. He works six weeks on, and then for his two weeks off is flown by his employer to and from his home in Cairns. Mr Marine's employer will not be subject to fringe benefits tax on the flights.*

**Commissioner of Taxation**

11/8/94

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FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings:

Subject Ref: accommodation; residential accommodation; fly-in fly-out transport; exempt fringe benefit

Legislative Ref: FBTA 47(7)

Case Ref:

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