


TD 94/D93 - Fringe benefits tax: can the exemption for 'fly-in fly-out' transport in subsection 47(7) of the Fringe Benefits Tax Assessment Act 1986 apply, where the employees take a rest day during their time at the work site?

 This cover sheet is provided for information only. It does not form part of *TD 94/D93 - Fringe benefits tax: can the exemption for 'fly-in fly-out' transport in subsection 47(7) of the Fringe Benefits Tax Assessment Act 1986 apply, where the employees take a rest day during their time at the work site?*

This document has been finalised by TD 94/96.

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.

Draft Taxation Determination

Fringe benefits tax: can the exemption for 'fly-in fly-out' transport in subsection 47(7) of the *Fringe Benefits Tax Assessment Act 1986* apply, where the employees take a rest day during their time at the work site?

Yes. Where the other conditions of subsection 47(7) are met, this Office will accept that the break in the working days does not affect the availability of the exemption for the transport of the employees to and from their usual place of residence.

Example

Builder Pty Ltd operates a construction site at a remote locality. Employees are transported to the site from their homes in the capital city at the start of their three week work cycle, and are returned home again for their one week off cycle. The applicable Mines Regulations specify that employees must take one day off after working 13 consecutive days. The fact that employees have this day off will not jeopardise the exemption available under subsection 47(7).

Commissioner of Taxation

1/9/94

FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings:

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

Legislative Ref: FBTAA 47(7)

Case Ref:

ATO Ref: FBT Cell 30/86

ISSN 1038 - 8982