


MT 2024PW - Partial Withdrawal - Fringe benefits tax: dual cab vehicles eligibility for exemption

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Notice of Partial Withdrawal

Miscellaneous Taxation Ruling

Fringe benefits tax: dual cab vehicles eligibility for exemption

1. Miscellaneous Taxation Ruling MT 2024 is partially withdrawn with effect from today.
2. Under subsections 8(2) and 47(6) of the *Fringe Benefits Tax Assessment Act 1986*, a liability to FBT will not arise where the private use of certain vehicles by employees during a particular year of tax is limited to certain work-related travel and non-work-related use that is minor, infrequent and irregular. MT 2024 outlines the methodology to be used for determining whether dual cab vehicles used by employees can qualify for this work-related exemption.
3. MT 2024 is partially withdrawn by omitting all Appendixes to the Ruling and the preceding note. The listings of vehicles which formed the various Appendixes to this Ruling may now be found as separate listings on the Tax Office's website in the [FBT exemption – exempt car benefits](#) document.
4. Relocating the vehicle listings to a web-based document will allow for updates to be made on a more frequent basis.

Commissioner of Taxation
22 October 2008

ATO references

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