MT 2031W - Fringe benefits tax: anticipation by employers of proposed amendments

UThis cover sheet is provided for information only. It does not form part of *MT 2031W* - *Fringe* benefits tax: anticipation by employers of proposed amendments

Units document has changed over time. This is a consolidated version of the ruling which was published on *15 September 2004*

Australian Government

Australian Taxation Office

Miscellaneous Taxation Ruling (old series)

MT

FOI status: may be released

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Notice of Withdrawal

Miscellaneous Taxation Ruling

Fringe benefits tax: anticipation by employers of proposed amendments

Taxation Ruling MT 2031 is withdrawn with effect from today.

1. Taxation Ruling MT 2031, which issued on 1 October 1986, contains details of a Government announcement regarding certain proposed amendments to the Fringe Benefits Tax laws as contained in press release No. 90 issued by the Treasurer on 26 August 1986.

2. To the extent that the proposals were enacted, they are now covered in the Tax Office's publication *Fringe benefits tax (FBT)* – *A guide for employers* (NAT 1054). A copy of this publication is available on the Tax Office's website <u>www.ato.gov.au</u>.

Commissioner of Taxation 15 September 2004

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