MT 2038A - Fringe benefits tax: travel diaries

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Uiew the <u>consolidated version</u> for this notice.



Australian Taxation Office

TAXATION RULING MT 2038

Fringe benefits tax: travel diaries

ADDENDUM

F.O.I. EMBARGO: may be released

Taxation Ruling MT 2038 is amended as a result of Taxation Laws Amendment(FBTCost of Compliance) Act 1995 (No.145 of 1995), which deleted paragraph (c) of the section136(1) definition of 'travel diary' in the Fringe Benefits Tax Assessment Act 1986.

To reflect this change, MT 2038 is amended by deleting the requirement at paragraph 5 to record 'the date the entry was made'.

Commissioner of Taxation

18 September 1996

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