Australian Government
Australian Taxation Office

Notice of Withdrawal

Miscellaneous Taxation Ruling

Fringe benefits tax: living-away-from-home allowance benefits: reasonable food component for expatriate employees: update of MT 2040

Miscellaneous Taxation Ruling MT 2045 is withdrawn with effect from today.

1. MT 2045 is being withdrawn as its date of effect has ceased. The Ruling will continue to be legally binding on the Commissioner for the relevant period to which it relates.

Commissioner of Taxation
13 April 2016

ATO references

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