TD 2000/20W - Fringe benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the fringe benefits tax (FBT) year commencing on 1 April 2000?

This cover sheet is provided for information only. It does not form part of *TD 2000/20W - Fringe benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the fringe benefits tax (FBT) year commencing on 1 April 2000?*

This document has changed over time. This is a consolidated version of the ruling which was published on *4 May 2016*

Notice of Withdrawal

Taxation Determination

Fringe benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the fringe benefits tax (FBT) year commencing on 1 April 2000?

Taxation Determination TD 2000/20 is withdrawn with effect from today.

1. TD 2000/20 is being withdrawn as its date of effect has ceased. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.

Commissioner of Taxation
4 May 2016

ATO references
NO: 1-7VLP0F8
ISSN: 2205-6211

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