TD 2006/23W - Fringe benefits tax: for the purposes of Division 7 of Part III of the Fringe Benefits Tax Assessment Act 1986, what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees for the fringe benefits tax year commencing on 1 April 2006?

This cover sheet is provided for information only. It does not form part of TD 2006/23W - Fringe benefits tax: for the purposes of Division 7 of Part III of the Fringe Benefits Tax Assessment Act 1986, what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees for the fringe benefits tax year commencing on 1 April 2006?

This document has changed over time. This is a consolidated version of the ruling which was published on 18 May 2016



TD 2006/23

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Notice of Withdrawal

Taxation Determination

Fringe benefits tax: for the purposes of Division 7 of Part III of the *Fringe Benefits Tax Assessment Act 1986*, what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees for the fringe benefits tax year commencing on 1 April 2006?

Taxation Determination TD 2006/23 is withdrawn with effect from today.

1. TD 2006/23 is being withdrawn as its date of effect has ceased.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

18 May 2016

ATO references

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