


TD 2006/23A - Addendum - 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 2006/23A - Addendum - 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?*

 View the [consolidated version](#) for this notice.



Addendum

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?

This Addendum amends Taxation Determination TD 2006/23 to correct the reference to an 'adult'. The relevant definition is set out in the definition of 'statutory food amount' in subsection 136(1) of the *Fringe Benefits Tax Assessment Act 1986*.

TD 2006/23 is amended as follows:

1. Paragraph 1

Delete the sentence in brackets; substitute:

(‘Adults’ for this purpose are persons who had attained the age of 12 years *before* the beginning of the FBT year.)

This Addendum applies on and from 12 July 2006.

Commissioner of Taxation

12 July 2006

ATO references

NO: 2005/18404

ISSN: 1038-8982

ATOlaw topic: Fringe Benefits Tax ~ Living-away-from-home allowance fringe benefits