



***TD 2011/4W - 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 2011?***

 This cover sheet is provided for information only. It does not form part of *TD 2011/4W - 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 2011?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 5 April 2017



---

# 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 2011?

Taxation Determination TD 2011/4 is withdrawn with effect from today.

1. TD 2011/4 is being withdrawn as its date of effect has ceased.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

5 April 2017

---

#### ATO references

NO: 1-ASAX6KK  
ISSN: 2205-6211  
ATOlaw topic: Fringe benefits tax ~~ Living away from home allowance benefits ~~  
Substantiation

---

© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).