TD 2012/3W - Fringe benefits tax: for the purposes of section 135C of the Fringe Benefits Tax Assessment Act 1986 , what is the exemption threshold for the fringe benefits tax year commencing on 1 April 2012?

This cover sheet is provided for information only. It does not form part of *TD 2012/3W - Fringe benefits tax: for the purposes of section 135C of the Fringe Benefits Tax Assessment Act 1986 , what is the exemption threshold for the fringe benefits tax year commencing on 1 April 2012?*

This document has changed over time. This is a consolidated version of the ruling which was published on *2 May 2018*

Generated on: 25 November 2026, 10:17:44 PM

Notice of Withdrawal

Taxation Determination

Fringe benefits tax: for the purposes of section 135C of the *Fringe Benefits Tax Assessment Act 1986*, what is the exemption threshold for the fringe benefits tax year commencing on 1 April 2012?

Taxation Determination TD 2012/3 is withdrawn with effect from today.

1. TD 2012/3 is being withdrawn as its date of effect has ceased.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
2 May 2018

ATO references
NO: 1-DT2J4XY
ISSN: 2205-6211

© 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).