


***TD 2012/6ER - Erratum - 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 year commencing on 1 April 2012?***

 This cover sheet is provided for information only. It does not form part of *TD 2012/6ER - Erratum - 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 year commencing on 1 April 2012?*

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## Erratum

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### 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 year commencing on 1 April 2012?

The Erratum to Taxation Determination TD 2012/6 corrects the fringe benefit tax year for the application of this Determination.

**TD 2012/1 is corrected as follows:**

**1. Paragraph 1**

Omit '1 April 2011'; substitute '1 April 2012'.

**2. Paragraph 5**

Omit the first occurrence of '1 April 2011'; substitute '1 April 2012'.

This Erratum applies on and from 28 March 2012.

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**Commissioner of Taxation**

4 April 2012

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ATO references

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ATOlaw topic: Fringe Benefits Tax ~ Car fringe benefits  
Fringe Benefits Tax ~ Private use of motor vehicles other than cars  
Fringe Benefits Tax ~ Residual fringe benefits