

***TD 2013/4W - Fringe benefits tax: reasonable amounts under section 31G of the Fringe Benefits Tax Assessment Act 1986 for food and drink expenses incurred by employees receiving a living-away-from-home allowance fringe benefit, for the fringe benefits tax year commencing on 1 April 2013***

! This cover sheet is provided for information only. It does not form part of *TD 2013/4W - Fringe benefits tax: reasonable amounts under section 31G of the Fringe Benefits Tax Assessment Act 1986 for food and drink expenses incurred by employees receiving a living-away-from-home allowance fringe benefit, for the fringe benefits tax year commencing on 1 April 2013*

! There is a Compendium for this document: **[TD 2013/4EC](#)** .

! This document has changed over time. This is a consolidated version of the ruling which was published on *12 June 2019*



# Notice of Withdrawal

---

## Taxation Determination

Fringe benefits tax: reasonable amounts under section 31G of the *Fringe Benefits Tax Assessment Act 1986* for food and drink expenses incurred by employees receiving a living-away-from-home allowance fringe benefit, for the fringe benefits tax year commencing on 1 April 2013

Taxation Determination TD 2013/4 is withdrawn with effect from today.

1. TD 2013/4 is being withdrawn as its date of effect has ceased.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**  
12 June 2019

---

ATO references  
NO: 1-H7IBNVK  
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).