# TD 2018/5W - 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 2018?

This cover sheet is provided for information only. It does not form part of TD 2018/5W - 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 2018?

This document has changed over time. This is a consolidated version of the ruling which was published on 24 April 2024

TD 2018/5

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# 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 2018?

Taxation Determination TD 2018/5 is withdrawn with effect from 25 April 2024.

1. TD 2018/5 is being withdrawn as its period of effect has passed. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.

#### **Commissioner of Taxation**

24 April 2024

ATO references

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