

***TD 2019/5 - Fringe benefits tax: for the purposes of section 28 of the Fringe Benefits Tax Assessment Act 1986 what are the indexation factors for valuing non-remote housing for the fringe benefits tax year commencing on 1 April 2019?***

⚠ This cover sheet is provided for information only. It does not form part of *TD 2019/5 - Fringe benefits tax: for the purposes of section 28 of the Fringe Benefits Tax Assessment Act 1986 what are the indexation factors for valuing non-remote housing for the fringe benefits tax year commencing on 1 April 2019?*

⚠ For information on the exemption threshold for future fringe benefits tax years, refer to [Fringe benefits tax - rates and thresholds](#).



## Taxation Determination

Fringe benefits tax: for the purposes of section 28 of the *Fringe Benefits Tax Assessment Act 1986* what are the indexation factors for valuing non-remote housing for the fringe benefits tax year commencing on 1 April 2019?

### **📌 Relying on this Ruling**

This publication (excluding appendices) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this ruling applies to you, and you correctly rely on it, we will apply the law to you in the way set out in the ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this ruling.

Further, if we think that the ruling disadvantages you, we may apply the law in a way that is more favourable to you.

### **Ruling**

1. The indexation factors for the purpose of valuing non-remote housing for the fringe benefits tax (FBT) year commencing 1 April 2019 are:

New South Wales	1.020
Victoria	1.019
Queensland	0.997
South Australia	1.008
Western Australia	0.937
Tasmania	1.043
Northern Territory	0.948
Australian Capital Territory	1.028

### **Date of effect**

2. This Determination applies to the FBT year commencing 1 April 2019.

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## Appendix 1 – Explanation

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**❶** *This Appendix is provided as information to help you understand how the Commissioner’s view has been reached. It does not form part of the binding public ruling.*

3. Section 28 of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA) establishes the indexation factors which are applied in valuing non-remote housing under section 26 of the FBTAA. These factors are based on movements in the rent sub-group of the Consumer Price Index.

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## References

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*Previous draft:*

Not previously issued as a draft

*Previous Rulings/Determinations:*

TD 2014/3; TD 2015/4; TD 2016/1;  
TD 2017/6; TD 2018/1

*Legislative references:*

- FBTAA 1986
- FBTAA 1986 26
- FBTAA 1986 28
- TAA 1953

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ATO references

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