



TD 2019/7W - 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 2019

 This cover sheet is provided for information only. It does not form part of *TD 2019/7W - 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 2019*

 This document has changed over time. This is a consolidated version of the ruling which was published on 14 May 2025



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 2019

Taxation Determination TD 2019/7 is withdrawn with effect from 15 May 2025.

1. TD 2019/7 is being withdrawn as its period of effect has passed.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

14 May 2025

ATO references

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