

TD 2020/3W - 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 2020?

 This cover sheet is provided for information only. It does not form part of *TD 2020/3W - 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 2020?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 13 May 2026



Notice of Withdrawal

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 2020?

Taxation Determination TD 2020/3 is withdrawn with effect from 14 May 2026.

1. TD 2020/3 is being withdrawn as its period of effect has passed.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
13 May 2026

ATO references

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