



TD 92/199W - Fringe benefits tax: when should an employer obtain declarations and make elections if a fringe benefits tax return is not required to be lodged?

 This cover sheet is provided for information only. It does not form part of *TD 92/199W - Fringe benefits tax: when should an employer obtain declarations and make elections if a fringe benefits tax return is not required to be lodged?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 June 2005*



Notice of Withdrawal

Taxation Determination

Fringe benefits tax: when should an employer obtain declarations and make elections if a fringe benefits tax return is not required to be lodged?

Taxation Determination TD 92/199 is withdrawn with effect from today.

1. Taxation Determination TD 92/199, which issued on 10 December 1992, sets out, for the purposes of *the Fringe Benefits Tax Assessment Act 1986* (FBTAA), the Commissioner's policy at that time concerning when an employer should obtain declarations and make elections if a fringe benefits tax return was not required to be lodged.
2. Subsequent to the issue of TD 92/199, *A New Tax System (Pay As You Go) Act 1999* made changes to the FBTAA in respect of the date that an employer is to lodge an annual return.
3. TD 92/199 does not reflect the current provisions of the FBTAA relating to the annual return lodgement date and is therefore withdrawn.
4. The Tax Office's publication *Fringe benefits tax (FBT) – A guide for employers* (NAT 1054) contains general information about this issue. A copy of this publication is available on the Tax Office's website www.ato.gov.au.

Commissioner of Taxation

1 June 2005

ATO references

NO: 2003/11684

ISSN: 1038-8982

ATOlaw topic: Fringe Benefits Tax -- Returns and assessments