

# ***TD 93/106W - Fringe benefits tax: who is a "suitably qualified valuer" for the purposes of paragraph 39D(3)(a) of the Fringe Benefits Tax Assessment Act 1986 (the FBTA)?***

! This cover sheet is provided for information only. It does not form part of *TD 93/106W - Fringe benefits tax: who is a "suitably qualified valuer" for the purposes of paragraph 39D(3)(a) of the Fringe Benefits Tax Assessment Act 1986 (the FBTA)?*

! This Determination has been replaced by TR 96/26

! This document has changed over time. This is a consolidated version of the ruling which was published on *27 November 1996*

## Notice of Withdrawal

### **Fringe benefits tax: who is a "suitably qualified valuer" for the purposes of paragraph 39D(3)(a) of the *Fringe Benefits Tax Assessment Act 1986* (the FBTAA)?**

Taxation Determination TD 93/106 is withdrawn with effect from the date of this Notice. It is replaced by Taxation Ruling TR 96/26 which issued today.

**Commissioner of Taxation**

27 November 1996

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