

# Cover sheet for: TD 93/197W

Generated on: 27 January 2020, 01:54:34 AM

 This cover sheet is provided for information only. It does not form part of the underlying document.

 This document has changed over time.

## TD 93/197W history

21 October 1993 **Original ruling**

You are here → 27 June 2007 **Withdrawn**



---

## Notice of Withdrawal

---

### Taxation Determination

Fringe benefits tax: when may a benefit be considered to have a small notional taxable value for the purposes of determining whether it is an exempt minor benefit under section 58P of the *Fringe Benefits Tax Assessment Act 1986*?

Taxation Determination TD 93/197 is withdrawn with effect from today.

1. Taxation Determination TD 93/197, which was released on 21 October 1993, considers the meaning of 'small' in relation to 'notional taxable value' for the purposes of paragraph 58P(1)(e) of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA).
2. The term 'small' was removed from section 58P of the FBTAA in 1996 and replaced by 'less than \$100'. 'Less than \$100' has now been replaced by 'less than \$300' with effect from 1 April 2007. Because of these changes Taxation Determination TD 93/197 does not reflect the current law.
3. Draft Taxation Ruling TR 2007/D6 Fringe benefits tax: minor benefits, which was released today, covers the issues considered in Taxation Determination TD 93/197.
4. Accordingly, Taxation Determination TD 93/197 is withdrawn.

---

**Commissioner of Taxation**

27 June 2007

---

ATO references

NO: 2006/20258

ISSN: 1038-8982

ATOlaw topic: Fringe Benefits Tax -- Miscellaneous exempt benefits