



TD 93/201W - Fringe benefits tax: where a housing fringe benefit is provided in a "remote area" to an employee who is also a shareholder and/or director of the employer company, may an employer always elect to use the "statutory amount" available under subsection 29(1) of the Fringe Benefits Tax Assessment Act 1986?

 This cover sheet is provided for information only. It does not form part of *TD 93/201W - Fringe benefits tax: where a housing fringe benefit is provided in a "remote area" to an employee who is also a shareholder and/or director of the employer company, may an employer always elect to use the "statutory amount" available under subsection 29(1) of the Fringe Benefits Tax Assessment Act 1986?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *29 September 2004*



Notice of Withdrawal

Taxation Determination

Fringe benefits tax: where a housing benefit is provided in a 'remote area' to an employee who is also a shareholder and/or director of the employer company, may an employer always elect to use the statutory amount available under subsection 29(1) of the *Fringe Benefits Tax Assessment Act*?

Taxation Determination TD 93/201 is withdrawn with effect from today.

1. Taxation Determination TD 93/201, which issued on 21 September 1993, considers the provision of housing benefits in a remote area location for the purposes of subsection 29(1) of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA). Section 29 of the FBTAA was repealed by *A New Tax System (Fringe Benefits) Act 2000*, effective from 1 April 2000.
2. As Taxation Determination TD 93/201 is no longer current, it is accordingly withdrawn. 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
29 September 2004

ATO references

NO: 2003/11684
ISSN: 1038-8982