


***TD 94/16A1 - Addendum - Fringe benefits tax: where an employee is provided with a car by the employer and the car is kept in safe storage (e.g. in a commercial garage) while the employee is travelling, under what circumstances is that car taken to be available for private use under section 7 of the Fringe Benefits Tax Assessment Act 1986 ?***

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## Addendum

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### Taxation Determination

Fringe benefits tax: where an employee is provided with a car by the employer and the car is kept in safe storage (e.g. in a commercial garage) while the employee is travelling, under what circumstances is that car taken to be available for private use under section 7 of the *Fringe Benefits Tax Assessment Act 1986*?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Determination TD 94/16 to remove references to Miscellaneous Taxation Ruling MT 2021 which was withdrawn with effect from today.

#### **TD 94/16 is amended as follows:**

**1. Paragraph 3**

Omit the paragraph; substitute:

3. A prohibition against the private use of a car must be made in clear and unequivocal terms. A general instruction or understanding between an employer and employee would not be sufficient. Employees would need to be made aware that the prohibition is genuine and will be reinforced, for example with disciplinary measures if breached. Consistent enforcement is also required and may comprise of regular checks of odometer readings against business kilometres claimed to have been travelled by employees.

**2. Related Rulings**

Omit the references.

**3. Subject Ref**

Omit the references.

**4. Legislative Ref**

Insert 'TAA 1953'.

This Addendum applies on and from 16 March 2016.

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**Commissioner of Taxation**

16 March 2016

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ATO references

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