



***TD 94/23W - Fringe benefits tax: what is the reasonable food component for expatriate employees for the purposes of Division 7 (Living-Away-From-Home Allowance Fringe Benefits) of the Fringe Benefits Tax Assessment Act 1986 ?***

 This cover sheet is provided for information only. It does not form part of *TD 94/23W - Fringe benefits tax: what is the reasonable food component for expatriate employees for the purposes of Division 7 (Living-Away-From-Home Allowance Fringe Benefits) 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 *20 April 2016*



---

# Notice of Withdrawal

---

## Taxation Determination

Fringe benefits tax: what is the reasonable food component for expatriate employees for the purposes of Division 7 (Living-Away-From-Home Allowance Fringe Benefits) of the *Fringe Benefits Tax Assessment Act 1986*?

Taxation Determination TD 94/23 is withdrawn with effect from today.

1. TD 94/23 is being withdrawn as its date of effect has ceased. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.

---

**Commissioner of Taxation**

20 April 2016

---

ATO references

NO: 1-7VLP0F8

ISSN: 2205-6211

---

**© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).