

***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*



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# Notice of Withdrawal

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## 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Taxation Determination TD 94/23 is withdrawn with effect from today.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 TD 94/23 is being withdrawn as its date of effect has ceased.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.

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**Commissioner of Taxation**

20 April 2016

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ATO references

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