

TD 94/74W - Fringe benefits tax: where an employer purchases a car free of sales tax, or leases a car which has been purchased by the lessor free of sales tax, how is the sales tax amount determined for the purposes of the statutory formula method of calculating car fringe benefits?

 This cover sheet is provided for information only. It does not form part of *TD 94/74W - Fringe benefits tax: where an employer purchases a car free of sales tax, or leases a car which has been purchased by the lessor free of sales tax, how is the sales tax amount determined for the purposes of the statutory formula method of calculating car fringe benefits?*

 This Determination has been replaced by TD 95/51

 This document has changed over time. This is a consolidated version of the ruling which was published on *27 September 1995*

Notice of Withdrawal

Fringe benefits tax: where an employer purchases a car free of sales tax or leases a car which has been purchased by the lessor free of sales tax, how is the sales tax amount determined for the purposes of the statutory formula method of calculating car fringe benefits?

Taxation Determination TD 94/74 has been withdrawn.

It was replaced by Taxation Determination TD 95/51 which was issued on 20 September 1995.

Commissioner of Taxation

27 September 1995

ATO Ref: NAT 95/5640-1

ISSN 1038 - 8982