


TD 94/97A - Fringe benefits tax: what does the phrase 'customary for employers in the industry' mean in relation to the provision of fringe benefits to employees?

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Addendum

Taxation Determination

Fringe benefits tax: what does the phrase 'customary for employers in the industry' mean in relation to the provision of fringe benefits to employees?

This Addendum amends Taxation Determination TD 94/97 to clarify the circumstances under which the phrase 'customary for employers in the industry' appears in the *Fringe Benefits Tax Assessment Act 1986*.

TD 94/97 is amended as follows:

1 Paragraph 1

Omit 'sections 29 and 142 dealing with remote area housing fringe benefits'; substitute
'section 58ZC which exempts benefits for remote area housing
section 142 which deals with the concessional treatment associated with remote area benefits.'

Commissioner of Taxation

4 October 2006

ATO references

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ATOLaw topic: Fringe Benefits Tax ~~ Interpretation - including meaning of 'fringe benefits'