


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?

 This cover sheet is provided for information only. It does not form part of *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?*

 View the [consolidated version](#) for this notice.



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

NO: 2005/18404

ISSN: 1038-8982

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