



# ***TD 94/98W - Fringe benefits tax: in what circumstances will an employer be liable to fringe benefits tax (FBT) for benefits provided to volunteer workers?***

 This cover sheet is provided for information only. It does not form part of *TD 94/98W - Fringe benefits tax: in what circumstances will an employer be liable to fringe benefits tax (FBT) for benefits provided to volunteer workers?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 June 2005*



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## Notice of Withdrawal

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### Taxation Determination

Fringe benefits tax: in what circumstances will an employer be liable to fringe benefits tax (FBT) for benefits provided to volunteer workers?

Taxation Determination TD 94/98 is withdrawn with effect from today.

1. Taxation Determination TD 94/98, which issued on 22 December 1994, sets out for the purposes of the *Fringe Benefits Assessment Act 1986* (FBTAA), the Commissioner's policy at that time concerning whether an employer will be liable to fringe benefits tax (FBT) on benefits provided to volunteer workers.
2. Subsequent to the issue of TD 94/98, subsection 136(1) of the FBTAA was amended by *A New Tax System (Pay As You Go) Act 1999*. As a result, for the purposes of the FBTAA, the term 'employee' is no longer defined by reference to subsection 221A(1) of the *Income Tax Assessment Act 1936* as stated.
3. 'Employee', for the purposes of the FBTAA, is now defined by reference to Schedule 1 of the *Taxation Administration Act 1953*.
4. The Tax Office's publication '*Volunteers and tax*' (Nat 4612) contains general information concerning the tax treatment, including FBT, on transactions involving 'volunteers'. A copy of this document can be found on the Tax Office's web site [www.ato.gov.au](http://www.ato.gov.au).
5. As the Determination is no longer current, it is accordingly withdrawn.

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**Commissioner of Taxation**

1 June 2005

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ATO references

NO: 2003/11684

ISSN: 1038-8982

ATOlaw topic: Fringe Benefits Tax -- Liability to tax  
Fringe Benefits Tax -- Employer fringe benefits taxable amount