


***TD 95/49 - Fringe benefits tax: is accommodation in a ship, vessel or floating structure accepted as 'residential accommodation' for the purposes of the 'fly-in fly-out' transport exemption in subsection 47(7) of the Fringe Benefits Tax Assessment Act 1986?***

 This cover sheet is provided for information only. It does not form part of *TD 95/49 - Fringe benefits tax: is accommodation in a ship, vessel or floating structure accepted as 'residential accommodation' for the purposes of the 'fly-in fly-out' transport exemption in subsection 47(7) of the Fringe Benefits Tax Assessment Act 1986?*

This Determination, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, this Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

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## Taxation Determination

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**Fringe benefits tax: is accommodation in a ship, vessel or floating structure accepted as 'residential accommodation' for the purposes of the 'fly-in fly-out' transport exemption in subsection 47(7) of the *Fringe Benefits Tax Assessment Act 1986*?**

Yes. Where the other conditions of subsection 47(7) are met, and the residential accommodation is at or near the employee's usual place of employment, the 'fly-in fly-out' transport is an exempt benefit.

### *Example*

*Mr C Marine works at a construction site on one of the Torres Strait Islands and is accommodated on his employer's ship moored offshore. He works six weeks on, and then for his two weeks off is flown by his employer to and from his home in Cairns. Mr Marine's employer will not be subject to fringe benefits tax on the flights.*

### Commissioner of Taxation

13/9/95

FOI INDEX DETAIL: Reference No.

Previously issued as Draft TD 94/D87

Related Determinations:

Related Rulings:

Subject Ref: accommodation; exempt fringe benefit; fly-in fly-out transport; residential accommodation

Legislative Ref: FBTA 47(7)

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ATO Ref: TOW44; NAT 95/6876-0

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