

TD 95/51W - 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 95/51W - 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 This Determination has been replaced by TR 96/34

! This document has changed over time. This is a consolidated version of the ruling which was published on *31 July 1996*

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Taxation Determination TD 95/51 has been withdrawn.

It was replaced by Taxation Determination TD 96/34 which was issued on 31 July 1996.

Commissioner of Taxation

31 July 1996

ATO Ref: NAT 96/2568-2

ISSN 1038 - 8982