TD 96/26W - Fringe benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the year of tax commencing 1 April 1996?

This cover sheet is provided for information only. It does not form part of *TD 96/26W - Fringe benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the year of tax commencing 1 April 1996?*

This document has changed over time. This is a consolidated version of the ruling which was published on *27 April 2016*

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Notice of Withdrawal

Taxation Determination

Fringe benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the year of tax commencing 1 April 1996?

Taxation Determination TD 96/26 is withdrawn with effect from today.

1. TD 96/26 is being withdrawn as its date of effect has ceased. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.

Commissioner of Taxation
27 April 2016

ATO references
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