


***TD 96/34W - 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 96/34W - 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 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: 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 tax?

Taxation Determination TD 96/34 is withdrawn with effect from today.

1. Taxation Determination TD 96/34, which issued on 31 July 1996, sets out for the purposes of the *Fringe Benefits Tax Assessment Act 1986*, the Commissioner's policy on how to calculate the sales tax amount where either the employer purchased a car free of sales tax or leased a car which had been purchased by the lessor free of sales tax.
2. Subsequent to the issue of TD 96/34 the sales tax regime was repealed through the introduction of *A New Tax System (End of Sales Tax) Act 1999* which came into effect on 1 July 2000.
3. As the Determination is no longer current, it is accordingly withdrawn.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

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