

TD 96/7W - Fringe benefits tax: is fringe benefits tax (FBT) payable on meals and accommodation provided to employees who work at remote construction sites, where the accommodation is not the usual place of residence of the employee?

⚠ This cover sheet is provided for information only. It does not form part of *TD 96/7W - Fringe benefits tax: is fringe benefits tax (FBT) payable on meals and accommodation provided to employees who work at remote construction sites, where the accommodation is not the usual place of residence of the employee?*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *12 July 2017*



Notice of Withdrawal

Taxation Determination

Fringe benefits tax: is fringe benefits tax (FBT) payable on meals and accommodation provided to employees who work at remote construction sites, where the accommodation is not the usual place of residence of the employee?

Taxation Determination TD 96/7 is withdrawn with effect from today.

1. This Determination examines the assessable nature of meals and accommodation provided to employees working at remote construction sites, specifically in relation to the FBTA.
2. This Determination has been withdrawn as the view is now included in Draft Taxation Ruling TR 2017/D6 *Income tax and fringe benefits tax: when are deductions allowed for employees' travel expenses?* which issued on 28 June 2017. The draft ruling covers employees in all occupations.
3. This Determination relies heavily on the advice contained in MT 2030 and also references Taxation Determination TD 93/230 in examining the application of the 'otherwise deductible rule'. Both MT 2030 and TD 93/230 are also being withdrawn.

Commissioner of Taxation

12 July 2017

ATO references

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