# *TD 97/9W - Fringe benefits tax: for the purposes of Division 7 of the Fringe Benefits Tax Assessment Act 1986 (FBTAA), what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees for the fringe benefits tax year commencing 1 April 1997?*

This cover sheet is provided for information only. It does not form part of *TD 97/9W - Fringe benefits tax: for the purposes of Division 7 of the Fringe Benefits Tax Assessment Act 1986 (FBTAA), what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees for the fringe benefits tax year commencing 1 April 1997?*

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

# Notice of Withdrawal

## Taxation Determination

Fringe benefits tax: for the purposes of Division 7 of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA), what amount represents a reasonable food component of a living-away-from-home allowance for expatriate employees for the fringe benefits tax year commencing 1 April 1997?

Taxation Determination TD 97/9 is withdrawn with effect from today.

1. TD 97/9 is being withdrawn as its date of effect has ceased.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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