


TR 2001/2A4 - Addendum - Fringe benefits tax: the operation of the new fringe benefits tax gross-up formula to apply from 1 April 2000

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Addendum

Taxation Ruling

Income tax: Fringe benefits tax: the operation of the new fringe benefits tax gross-up formula to apply from 1 April 2000

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2001/2 to reflect the withdrawal and replacement of Goods and Services Tax Ruling GSTR 2000/20 *Goods and services tax: commercial and residential premises*.

TR 2001/2 is amended as follows:

1. Paragraph 55

At the end of the paragraph; insert footnote 21A:

^{21A}. Goods and Services Tax Ruling GSTR 2012/6 *Goods and services tax: commercial residential premises* sets out the Commissioner's views concerning when premises are commercial residential premises. GSTR 2012/6 contains transitional arrangements concerning certain supplies of employee accommodation at paragraphs 124 to 126. It also contains transitional arrangements at paragraphs 129 and 130 concerning certain supplies of accommodation to managers and caretakers of commercial residential premises. Where a taxpayer can treat a supply of a fringe benefit as an input taxed supply under either paragraph 125 or 130 of GSTR 2012/6, the supply can be classified as a type 2 benefit. A benefit remains a type 2 benefit where the fringe benefit supplied by a taxpayer is an input taxed supply even though the taxpayer can treat related acquisitions as having been acquired for a creditable purpose under paragraph 126 of GSTR 2012/6.

2. Paragraph 84

Omit the third sentence; substitute 'However, GST input tax credits may be available for acquisitions relating to the provision of accommodation to employees in commercial residential premises. Determining whether premises are commercial residential premises raises questions of fact involving matters of impression and degree.'^{22A}.

^{22A} For details see Goods and Services Tax Ruling GSTR 2012/6. Supplies of long-term accommodation may also be input taxed. See Goods and Services Tax

TR 2001/2

3. Related rulings

Omit 'GSTR 2001/2; GSTR 2000/20'; substitute 'GSTR 2001/3; GSTR 2012/6; GSTR 2012/7'.

This Addendum applies on and from 19 December 2012.

Commissioner of Taxation

11 June 2014

ATO references

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