


# ***TR 2011/3A1 - Addendum - Fringe benefits tax: meaning of 'cost price' of a car, for the purpose of calculating the taxable value of car fringe benefits***

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## Addendum

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### Taxation Ruling

#### Fringe benefits tax: meaning of 'cost price' of a car, for the purpose of calculating the taxable value of car fringe benefits

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2011/3 to remove references to Miscellaneous Taxation Ruling MT 2021 which was withdrawn with effect from today.

**TR 2011/3 is amended as follows:**

**1. Paragraph 5**

Omit the paragraph.

**2. Paragraph 76**

Before '18 ATR 158'; insert '(1987)'.

**3. Related Rulings/Determinations**

Omit 'MT 2021'.

**4. Subject references**

Omit the references.

**5. Case references**

Before '18 ATR 158'; insert '(1987)'.

This Addendum applies on and from 16 March 2016.

ATO references

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ATOlaw topic: Fringe benefits tax ~~ Types of benefits ~~ Car benefits  
Fringe benefits tax ~~ Interpretation including the meaning  
of 'fringe benefit'

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