



Cover sheet for: TR 96/26

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 This Ruling is being rewritten to reflect contemporary commercial car parking arrangements and legal developments, including the Federal Court decisions in Commissioner of Taxation v. Qantas Airways Ltd and Virgin Blue Airlines Pty Ltd v Commissioner of Taxation.

Refer to Decision Impact Statement Qantas Airways Ltd and Virgin Blue Airlines

Refer to FBT ref [3863] of the Advice Under Development Program for updates on the ruling's rewrite.