



# ***TR 96/27W - Fringe benefits tax: meaning of 'business premises'***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *17 February 1999*



# Notice of withdrawal

## Fringe benefits tax: meaning of 'business premises'

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Taxation Ruling TR 96/27 is withdrawn.

The Ruling is withdrawn as a consequence of the decision of the Federal Court of Australia in *Esso Australia Ltd v. FC of T* (98 ATC 4953; (1998) 40 ATR 76; 157 ALR 652). A new Ruling will be prepared, which will incorporate the Federal Court decision.

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**Commissioner of Taxation**

17 February 1999

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