



## Notice of Rulings 27 March 2024

The Commissioner of Taxation, Rob Heferen, gives notice by notifiable instrument under subsection 358-5(4) of Schedule 1 to the *Taxation Administration Act 1953* of the following public rulings, copies of which can be obtained from [ato.gov.au/law](http://ato.gov.au/law)

NOTICE OF RULINGS		
Ruling number	Subject	Brief description
TD 2024/1	Fringe benefits tax: what are the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car for the fringe benefits tax year commencing 1 April 2024?	<p>This Determination sets the rates to be applied on a cents per kilometre basis for calculating the taxable value of a fringe benefit arising from the private use of a motor vehicle other than a car.</p> <p>This Determination applies to the FBT year commencing 1 April 2024.</p>
TD 2024/2	Fringe benefits tax: reasonable amounts under section 31G of the <i>Fringe Benefits Tax Assessment Act 1986</i> for food and drink expenses incurred by employees receiving a living-away-from-home allowance fringe benefit for the fringe benefits tax year commencing 1 April 2024.	<p>This Determination sets out the amounts that the Commissioner considers reasonable, under section 31G of the <i>Fringe Benefits Tax Assessment Act 1986</i>, for food and drink expenses incurred by employees receiving a living-away-from-home allowance fringe benefit.</p> <p>This Determination applies to the FBT year commencing 1 April 2024.</p>
CR 2024/20	Symbio Holdings Limited – scrip for scrip roll-over and special dividend	<p>This Ruling sets out the income tax consequences for the holders of ordinary shares in Symbio Holdings Limited in relation to the payment of a special dividend and the acquisition of all the ordinary shares in Symbio Holdings Limited by Aussie Broadband Limited on 28 February 2024.</p> <p>This Ruling applies to specified shareholders from 1 July 2023 to 30 June 2024.</p>
CR 2024/21	The Ian Potter Cultural Trust – fellowships	<p>This Ruling sets out the income tax consequences of receiving the 'Ian Potter Creative Fellowship' or the 'Ian Potter Emerging Performer Fellowship'.</p> <p>This Ruling applies to fellowship recipients from 1 January 2024.</p>