

**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)

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| 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? | 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.  This Determination applies to the FBT year commencing 1 April 2024. |
| TD 2024/2 | Fringe benefits tax: reasonable amounts under section 31G of the *Fringe Benefits Tax Assessment Act 1986* for food and drink expenses incurred by empoyees receiving a living-away-from-home allowance fringe benefit for the fringe benefits tax year commencing 1 April 2024. | This Determination sets out the amounts that the Commissioner considers reasonable, under section 31G of the *Fringe Benefits Tax Assessment Act 1986*, for food and drink expenses incurred by employees receiving a living-away-from-home allowance fringe benefit.  This Determination applies to the FBT year commencing 1 April 2024. |
| CR 2024/20 | Symbio Holdings Limited – scrip for scrip roll-over and special dividend | 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.  This Ruling applies to specified shareholders from 1 July 2023 to 30 June 2024. |
| CR 2024/21 | The Ian Potter Cultural Trust – fellowships | This Ruling sets out the income tax consequences of receiving the ‘Ian Potter Creative Fellowship’ or the ‘Ian Potter Emerging Performer Fellowship’.  This Ruling applies to fellowship recipients from 1 January 2024. |