



Office of State Revenue  
NSW TREASURY

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## Revenue Ruling No. PT 39

# Fringe Benefits - Australian Taxation Office Rulings

### Ruling history

Ruling no.	Issued date	Dates of effect		Status
		From	To	
PT 39	20 April 1990	20 / 4 / 90	30/06/07	Obsolete. From 1 July 2007 see Revenue Ruling PTA003

### Preamble

1. The Pay-roll Tax (Amendment) Act 1989 extended the definition of wages to include fringe benefits as defined in the Commonwealth Fringe Benefits Tax Assessment Act, with effect from 1 January 1990. "Fringe Benefit" is defined to have the same meaning as in the Commonwealth's Fringe Benefits Tax Assessment Act. The only exception is that a tax exempt body entertainment fringe benefit is excluded from the definition.
2. The introduction of the legislation followed an extensive process of consultation to establish a basis of valuation that would provide employers with both simplicity and equity. The overwhelming consensus was to adopt valuations in accordance with the Commonwealth Government's Fringe Benefits Tax Assessment Act.
3. The question arises as to whether the Rulings issued by the Australian Taxation Office will be adopted by the Office of State Revenue.

### Ruling

4. In order to parallel, as closely as possible, the effect of the Commonwealth's FBT legislation, the Chief Commissioner will adopt the Rulings issued by the Commissioner of Taxation.
5. This will apply to all Rulings relating to fringe benefits that are effective as at 1 January 1990, and all Rulings issued after that date.

B. Buchanan,  
for Chief Commissioner of Pay-Roll Tax  
20th April, 1990.