



Magistrates' Court of Victoria

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Melbourne Magistrates' Court
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(DX 350080)

23 May 2012

The Manager
Philanthropy and Exemptions Unit
Indirect Tax Division
The Treasury
Langton Crescent
PARKES ACT 2600

Dear Sir/Madam

Re: FRINGE BENEFITS TAX (FBT) REFORM LIVING AWAY FROM HOME BENEFITS

I refer to the Governments announced reforms to fringe benefits tax (FBT) treatment of living away from home benefits which are due to commence 1 July 2012. My interpretation of the exposure- draft indicates that the payment of a living away from home allowance will be capped for a twelve month period. If this is the case it presents a significant problem for Magistrates of the Magistrates Court of Victoria who enter in a living away from home arrangement for a period of two years. It is essential that Magistrates continue to be assigned for this length of time to ensure stability in the operations of the Victorian regional courts.

I ask for you clarification on this matter as a limitation of a twelve months benefit period will have a significant detrimental impact on the operations of the court.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Victor Yovanche'.

Victor Yovanche
Manager Corporate Services