


CR 2015/53 - Addendum - Income tax and fringe benefits tax: customers of Securatrak Pty Ltd who use the Soteria Trip Detail Report and the Soteria Trip Summary Report for their log book records

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Addendum

Class Ruling

Income tax and fringe benefits tax:
customers of Securatrak Pty Ltd who use
the Soteria Trip Detail Report and the
Soteria Trip Summary Report for their log
book records

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2015/53 to change the name of the company named in the class ruling from Securatrak Pty Ltd to Fleet Complete Australia Pty Ltd in view of a Canadian company, Fleet Complete, acquiring the company in October 2016.

CR 2015/53 is amended as follows:

1. Ruling Heading

Omit the Ruling Heading; substitute:

Class Ruling

Income tax and fringe benefits tax:
customers of Fleet Complete
Australia Pty Ltd who use the Soteria
Trip Detail Report and the Soteria Trip
Summary Report for their log book
records

2. Paragraph 3

Omit the paragraph; substitute:

3. The class of entities to which this Ruling applies is customers of Fleet Complete Australia Pty Ltd (Fleet Complete Australia) who use the Soteria Trip Detail Report and the Soteria Trip Summary Report for the purposes of section 10 of the FBTA or Subdivision 28-F of the ITAA 1997.

3. Paragraph 4

Omit the paragraph; substitute:

4. Within this Ruling a member of the class of entities is referred to as a Fleet Complete Australia customer.

4. Paragraph 12

Omit the third dot point of the paragraph; substitute:

- an Administrative Portal which is for the Fleet Complete Australia customer to monitor and administer the Soteria Electronic Log Book application and which is used to generate reports including the Soteria Trip Detail Report and the Soteria Trip Summary Report.

5. Paragraph 24

Omit the paragraph; substitute:

24. A Fleet Complete Australia customer who uses the Soteria Electronic Log Book to record details of the journeys undertaken in a car during a particular year will be taken to make an election for the year to be a log book year of tax.

6. Paragraph 41

Omit the paragraph; substitute:

41. Division 28 of the ITAA 1997 provides two methods¹ that can be used by an individual or alternatively by a partnership (that includes at least one individual) to calculate the amount of the income tax deduction that can be claimed for car expenses.

7. Paragraph 46

Omit the paragraph; substitute:

46. In using the Soteria Electronic Log Book to record the details of journeys undertaken in a particular year a Fleet Complete Australia customer will be taken to have chosen to keep a log book for the year.

¹ Division 28 of the ITAA 1997 was amended by *Tax and Superannuation Laws Amendment (2015 Measures No. 5) Act 2015* (No 162 of 2015) to remove two of the four methods available to determine work related car expense deductions. The 'cents per kilometre' and 'log book' methods were retained, and the '12% of original value' and 'one-third of actual expenses' methods were repealed.

This Addendum applies on and from 1 October 2016.

Commissioner of Taxation

11 April 2018

ATO references

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