


CR 2015/60ER1 - Income tax and fringe benefits tax: customers of GPSI Group Pty Ltd who use the GPSI 'Vehicle Logbook Report' for their log book records

 This cover sheet is provided for information only. It does not form part of *CR 2015/60ER1 - Income tax and fringe benefits tax: customers of GPSI Group Pty Ltd who use the GPSI 'Vehicle Logbook Report' for their log book records*

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Erratum

Class Ruling

Income tax and fringe benefits tax:
customers of GPSI Group Pty Ltd who use
the GPSI 'Vehicle Logbook Report' for
their log book records

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Class Ruling CR 2015/60 to correct minor errors.

CR 2015/60 is corrected as follows:

Paragraph 47

Omit 'IVMS'; substitute 'Roadscout telematics and driver safety device'.

Paragraph 52

- (a) Omit 'paragraph 35'; substitute 'paragraph 36'.
- (b) Omit 'start of the journey'; substitute 'end of the journey'.

This Erratum applies on and from 1 April 2015.

Commissioner of Taxation

10 August 2016

ATO references

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ATOlaw topic: Fringe benefits tax -- Types of benefits -- Car benefits
Income tax -- Deductions -- Work related expenses --
Motor vehicle expenses

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