



CR 2021/3W - Intelematics Australia Pty Limited CONNECT tracking and fleet management solution - use for FBT car logbook and odometer records

 This cover sheet is provided for information only. It does not form part of *CR 2021/3W - Intelematics Australia Pty Limited CONNECT tracking and fleet management solution - use for FBT car logbook and odometer records*

 This document has changed over time. This is a consolidated version of the ruling which was published on *15 June 2022*



Notice of Withdrawal

Class Ruling

Intelematics Australia Pty Limited CONNECT tracking and fleet management solution – use for FBT car logbook and odometer records

Class Ruling CR 2021/3 is withdrawn with effect from 16 June 2022.

1. This Ruling sets out when Intelematics Australia Pty Limited's CONNECT tracking and fleet management solution (CONNECT TFMS) can be utilised to reduce the operating costs in both a logbook and non-logbook year of tax for the purposes of calculating the fringe benefits tax taxable value of a car fringe benefit using the cost basis method.
2. Intelematics Australia Pty Ltd no longer supports the CONNECT TFMS product to which this Ruling refers.
3. This Ruling will continue to apply to schemes that had begun to be carried out before the withdrawal of the Ruling. It will continue to apply until 31 March 2025, in respect of the tax laws ruled upon, to all persons within the specified class who entered into such arrangements prior to the withdrawal of this Ruling. After the date of withdrawal, this Ruling will not apply to employers who may be considering using the CONNECT TFMS system to keep logbook and odometer records for the purpose of calculating the taxable value of a fringe benefit using the cost basis method.
4. There is no replacement document.

Commissioner of Taxation
15 June 2022

ATO references

NO: 1-TPCZWVR
ISSN: 2205-5517

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