

***CR 2015/53A2 - Addendum - 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***

⚠ This cover sheet is provided for information only. It does not form part of *CR 2015/53A2 - Addendum - 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*

⚠ View the [consolidated version](#) for this notice.



## Addendum

---

### 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

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2015/53 to take account of a change in the requirement to record the trip data from within a week of the journey to an email system that is activated 48 hours after the journey if the details have not been completed.

#### CR 2015/53 is amended as follows:

##### 1. Paragraph 2

Omit the paragraph; substitute:

The relevant provisions dealt with in this Ruling are:

- section 10 of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA)
- section 10A of the FBTAA
- subsection 136(1) of the FBTAA
- section 28-120 of the *Income Tax Assessment Act 1997* (ITAA 1997)
- section 28-125 of the ITAA 1997.

##### 2. Paragraph 15

At the end of the paragraph, insert 'Where it is not practical to record the purpose at the end of the journey, the user will receive an email notification if the data entry is not completed within 48 hours of the journey requesting that they log into the application and complete the details of the outstanding journey.'

### 3. Paragraph 18

Omit the second dot point; substitute:

- the purpose of any journey classified as being a business journey is entered as soon as practical after the journey occurring and is sufficiently descriptive to enable the journey to be classified as a business journey.

### 4. Paragraph 19

Omit the second dot point; substitute:

- the purpose of any journey classified as being a business journey is entered as soon as practical after the journey occurring and is sufficiently descriptive to enable the journey to be classified as a business journey.

### 5. Paragraph 20

Omit the heading; substitute 'What is the operating cost method for the purposes of the FBTA?'.

### 6. Paragraph 25

Before the paragraph, insert new heading 'Does the Soteria Trip Detail Report meet the requirements of section 10A?'.

### 7. Paragraph 27

Omit the heading; substitute 'Does the Soteria Trip Detail Report satisfy the definition of log book records in subsection 136(1) of the FBTA?'.

### 8. Paragraph 38

Omit the paragraph; substitute:

Generally, the second of these requirements will be met as at the end of each journey the user will record the purpose of the journey using the Soteria Electronic Log Book application on a mobile device. However, there may be occasions on which it is not practical to enter this information at the end of the journey. The user will receive an email notification if the data entry is not completed within 48 hours of the journey requesting that they log into the application and complete the details of the outstanding journey. Provided this occurs, it will be accepted that the entries were made as soon as practical after the end of the journey.

**9. Paragraph 54**

Omit the paragraph; substitute:

In addition, subsection 28-125(2) of the ITAA 1997 requires the entries to be made at, or as soon as possible after the end of the journey. As discussed at paragraph 38 of this Ruling, provided the purpose of each journey is recorded within 48 hours, it will be accepted that the entries were made as soon as practical after the end of the journey.

**10. Paragraph 58**

At the end of the paragraph, insert 'The user will receive an email notification if the data entry is not completed within 48 hours of the journey requesting that they log into the application and complete the details of the outstanding journey. Provided this occurs, it will be accepted that the entries were made as soon as practical after the end of the journey.'

**11. Detailed content list**

Omit the list; substitute:

	<b>Paragraph</b>
<b>What this Ruling is about</b>	<b>1</b>
Relevant provision(s)	2
Class of entities	3
Qualifications	5
<b>Date of effect</b>	<b>8</b>
<b>Scheme</b>	<b>9</b>
<b>Ruling</b>	<b>18</b>
<b>Appendix 1 – Explanation</b>	<b>20</b>
What is the operating cost method for the purposes of the FBTAA?	20
Does the Soteria Trip Detail Report meet the requirements of section 10A?	25
Does the Soteria Trip Detail Report satisfy the definition of 'log book records' in subsection 136(1) of the FBTAA?	27
<i>The date on which the journey began and the date on which it ended</i>	29
<i>The respective odometer readings of the car at the beginning and end of the journey</i>	30
<i>The number of kilometres travelled by the car in the course of the journey</i>	35
<i>The purpose or purposes of the journey</i>	36

<i>Made in the English language at, or as soon as reasonably practicable after, the end of the journey</i>	37
<i>Conclusion</i>	39
<i>Applicable log book period</i>	40
Do the Soteria Trip Detail Report and the Soteria Trip Summary Report satisfy the requirements of section 28-125 of the ITAA 1997?	41
<i>Log book requirements in Subdivision 28-G of the ITAA 1997</i>	45
<i>The day the journey began and the day it ended</i>	50
<i>The car's odometer readings at the start and end of the journey</i>	51
<i>How many kilometres the car travelled on the journey</i>	52
<i>Why the journey was made</i>	53
<i>The record must be made at the end of the journey or as soon as possible afterwards</i>	54
<i>Details to be entered into the log book</i>	55
<i>Each entry in the log book must be in English</i>	59
<i>Conclusion</i>	60
<b>Appendix 2 – Detailed contents list</b>	<b>61</b>

This Addendum applies on and from 12 July 2019.

---

## Commissioner of Taxation

18 September 2019

---

### ATO references

NO: 1-IMRXJ1J  
ISSN: 2205-5517  
ATOlaw topic: Fringe benefits tax ~~ Car benefits ~~ Taxable value ~~  
Car operating cost method  
Income tax ~~Deductions ~~ Work related expenses ~~  
Motor vehicle expenses.  
BSL: SEO

---

## © AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).