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*

Uiew the consolidated version for this notice.

Australian Government

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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 referencesNO:1-8LEYE4G.ISSN:2205-5517BSL:ITXATOlaw topic:Fringe benefits tax ~~ Types of benefits ~~ Car benefits
Income tax ~~ Deductions ~~ Work related expenses ~~
Motor vehicle expenses

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