


# ***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*

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



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# Erratum

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## 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.

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### Commissioner of Taxation

10 August 2016

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#### 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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