

# ***CR 2016/37A1 - Addendum - Fringe benefits tax: clients of Plantcom Pty Ltd who use the Fleetgate Platform reports for car log book and odometer records***

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## Addendum

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### Class Ruling

Fringe benefits tax: clients of Plantcom Pty Ltd who use the Fleetgate Platform reports for car log book and odometer records

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2016/37 to change the name of the company named in the class ruling from Plantcom Pty Ltd to Euclidic Systems Pty Ltd.

#### **CR 2016/37 is amended as follows:**

**1. Title and paragraph 40**

Omit all occurrences of 'Plantcom'; substitute 'Euclidic Systems'.

**2. Paragraph 3**

(a) Omit the paragraph; substitute:

3. The class of entities to which this Ruling applies is clients of Euclidic Systems Pty Ltd (Euclidic Systems) (and up to 15 November 2018, clients of Plantcom Pty Ltd<sup>1</sup>) who use the Fleetgate Platform *Detailed Report* for car log book and odometer record keeping requirements.

(b) After 'Plantcom Pty Ltd', insert footnote 1:

<sup>1</sup> All references in this Ruling to Euclidic Systems should be taken as also referring to Plantcom Pty Ltd up to the point of acquisition of Plantcom Pty Ltd by Euclidic Systems on 15 November 2018.

**3. Paragraph 9**

Omit the paragraph; substitute:

9. Euclidic Systems operates In-Car Devices which electronically record details of the journeys undertaken by a motor vehicle. The two devices are:

- the Eco Log
- the Eco Drive.

#### 4. Paragraph 10

Omit 'Plantcom has also developed'; substitute 'Euclidic Systems also operates'.

This Addendum applies on and from 15 November 2018.

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#### Commissioner of Taxation

20 February 2019

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#### ATO references

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