CR 2016/58A2 - Addendum - Fringe benefits tax: corporate clients of Smartgroup Corporation Ltd and its subsidiaries (Smartgroup) who participate in Smartgroup's bus travel benefit scheme

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Addendum

Class Ruling

Fringe benefits tax: corporate clients of Smartgroup Corporation Ltd and its subsidiaries (Smartgroup) who participate in Smartgroup's bus travel benefit scheme

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2016/58 to correct the explanation in paragraph 36 of the ruling regarding why the scheme satisfies paragraph 47(6)(aa) of the *Fringe Benefits Tax Assessment Act 1986.*

CR 2016/58 is amended as follows:

1.   Paragraph 36

Omit the paragraph; substitute:

> 36.   To satisfy paragraph 47(6)(aa), the motor vehicle must not be a taxi let on hire to the provider, or a car (other than a panel van, utility truck or other road vehicle designed to carry a load of less than 1 tonne and not designed to carry passengers). As a bus is neither a taxi let on hire to the provider or a car paragraph 47(6)(aa) is satisfied.

This Addendum applies on and from 10 August 2016.

Commissioner of Taxation
16 August 2017

ATO references

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