# CR 2019/40 - MyLogbook Solution - use for FBT car logbook and odometer records

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# Class Ruling

## MyLogbook Solution – use for FBT car logbook and odometer records

🛈 **Relying on this Ruling**

This publication (excluding appendix) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Ruling applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Ruling. That is, you will not pay any more tax or pay any penalties or interest in respect of the matters covered by this Ruling.

Further, if we think that this Ruling disadvantages you, we may apply the law in a way that is more favourable to you.

## What this Ruling is about

1.      This Ruling sets out the tax consequences of using the MyLogbook Solution for calculating the taxable value of a car fringe benefit using the cost basis method.

2.      Full details of the MyLogbook Solution are set out in paragraphs 11 to 33 of this Ruling.

**Note:**  By issuing this Ruling, the ATO is not endorsing this product. Potential users must form their own view about the product.

## Who this Ruling applies to

3.      This Ruling applies to you if you are a client of Gridtraq Australia Pty Ltd who uses the MyLogbook Solution for car logbook and odometer records.

## When this Ruling applies

4.      This Ruling applies from 1 April 2019 to 31 March 2023.

## Ruling

5.        All references in this Ruling are to the *Fringe Benefits Tax Assessment Act 1986* (FBTAA).

6.        The MyLogbook Solution logbook is a document that satisfies the definition of 'log book records' in subsection 136(1).

7.        Both the MyLogbook Solution logbook report and the MyLogbook Solution summary report satisfy the definition of 'odometer records' in subsection 136(1).

8.        An employer who uses the MyLogbook Solution continuously for the period of the year for which the car was held is entitled to a reduction of the operating costs under section 10A.

9.        An employer who uses the MyLogbook Solution for only part of the period of the year of tax for which the car is held will be entitled to a reduction of the operating costs of the car under section 10A if:

- odometer readings for the beginning and end of the period of the year for which the car is held are separately recorded

- the number of business kilometres travelled by the car during the period of the year for which the car is held is estimated using all relevant matters including the MyLogbook Solution logbook report, odometer records and any variations in the pattern of use of the car

- the business use percentage for the period of the year for which the car is held is specified using the estimated number of business kilometres and the odometer readings for the beginning and end of the holding period.

10.        An employer who does not use the MyLogbook Solution in the current year, but has used the system in one of the previous four years will be entitled to a reduction of operating costs of the car under section 10B if:

- odometer readings for the beginning and end of the period of the year for which the car is held are separately recorded

- the number of business kilometres travelled by the car during the period of the year for which the car is held is estimated using all relevant matters including the MyLogbook Solution logbook report, odometer records and any variations in the pattern of use of the car

- the business use percentage for the period of the year for which the car is held is specified using the estimated number of business kilometres and the odometer readings for the beginning and end of the holding period.

## Scheme

11.        The following description of the scheme is based on information provided by the applicant. If the scheme is not carried out as described, this Ruling cannot be relied upon.

12.        The MyLogbook Solution is part of the Telematics cloud-based online platform which can be used to log the journeys of a car during a pre-determined period. Currently, the two default periods being offered are a 12 week period and a 52 week period. However, there is an option to extend the period of use beyond the default periods.

13.        The MyLogbook Solution consists of:

- car and employee registration with secure login and password features

- an in-car device that is installed in the car to capture journey information

- a cloud-based remote data management platform (Platform) that securely receives, processes, reports and stores the journey information and allows the business to pre-classify known business or personal address points and locations as waypoints

- a smart phone based mobile application (App) that allows the driver to classify journey information and record the purpose of each journey

- a web browser based secure portal (Portal) that allows the driver to classify journey information and record the purpose of each journey

- reports generated by the Portal.

## In-car device

14.     The in-car device is a Global Positioning System (GPS) device that is able to monitor the position of the car so as to determine the car's journeys. It also records the start and stop times of the journeys and calculates the distance travelled in each of the journeys.

15.     The in-car device contains a GPS module, movement sensors, memory, GSM mobile communications modules, sim card, backup battery and wiring harness. The in-car device is powered by a connection to the car's 12 or 24 volt electrical system by either permanent installation, cigarette lighter attachment or on-board diagnostics port connection.

16.     Upon receipt of the in-car device and it being placed in the relevant car, the user will be prompted to enter the following information prior to commencing the first trip for which the in-car device is used:

- login and password details

- opening odometer reading from the car's built-in odometer

- time zone

- any other system required information as prompted.

17.     The in-car device commences recording data when it senses ignition or movement in the car. The recorded data is saved onto the device memory with identifiers including the time and date of each capture and location. The recorded data is then automatically sent using a wireless GSM mobile connection to the Platform. Should coverage on the mobile network not be available, the in-car device automatically stores the recorded data in the on-board memory and periodically resends until successfully received by the Platform.

## Platform

18.     At the time the in-car device is ordered, the employer or user provides information that is used to set up the user account.

- name of driver

- car registration

- car Vehicle Identification Number (VIN)

- car make and model

- engine size

- carrying capacity
- email address for user notifications and App configuration
- login and password details
- the name of the employer.

19.    The Platform is activated for use when the in-car device is dispatched to the user and, from that point, is available to receive journey information at any time while the in-car device is operating.

20.    The Platform receives all transmissions continuously when the in-car device is operating and verifies data integrity and receipt. The Platform processes the transmissions and generates a log for the specific device which represents the individual driver. Part of the processing includes collation of various transmissions to create individual trips (the Trip log).

## Trip log

21.    The Trip log appears in the App and Portal for the driver to classify each trip. MyLogbook Solution classifies the journey and record based on known business or personal points and locations stipulated by the business, where a trip has been previously classified, the classification is stored and inserted waiting for classification by the driver.

22.    At the end of each Trip log, the driver will receive an in-device notification prompt to classify the journey and record the purpose of the journey. Alternatively, the driver may use the Portal to classify the journey and record the purpose of the journey.

## The Portal

23.    The Portal allows the employer and user to view, review and report on all data. The portal has a series of drop-down menus and text input boxes that allow user input.

24.    Next to each Trip log, the user classifies the trip as either business or personal using the available drop-down menu. There is also a graphical display of the current business use percentage based on the Trip logs that have already been classified.

25.    To assist the user to record the purpose of each journey, the App and Portal will automatically overlay the driver's calendar entries and auto-fill the field for recording the purpose of the journey. The driver is required to review and validate the auto-fill calendar information and may also make necessary edits. The purpose of the journey is not recorded until the user has validated and saved the record by pressing a button.

26.    If the driver does not classify a trip within 48 hours (or an alternative time frame agreed by the employer and user), the user will receive an email notification requesting that they login to the App or Portal to classify the outstanding Trip logs.

27.    At any given time, the user will be able to view all unclassified trips on the App and Portal. The driver is then able to classify each trip individually and record the purpose of the journey.

28.    Upon completion of the relevant period, the user will be prompted to enter the odometer reading displayed on the car's odometer. The Portal will then determine whether there is any variance between the closing odometer reading determined by the GPS as compared to the car's odometer reading entered by the user.

29.    If the variance between the total distance measured by the GPS and the car's odometer reading is greater than a pre-determined variance, the employer and user will be

notified. Where it is deemed the variance is not acceptable, the user will have the option to continue the logbook period or alternatively to restart the logbook.

## Reports

30.     The MyLogbook Solution produces two reports:

- the MyLogbook Solution logbook report

- the MyLogbook Solution summary report.

31.     The MyLogbook Solution logbook report provides the following details:

- car registration

- the date on which each trip occurs

- the start time of each trip

- the end time of each trip

- the start odometer reading which may be a reading manually entered at the commencement of the period. Alternatively, it will be the reading determined by the GPS

- the end odometer reading determined by the GPS

- total kilometres travelled during the trip as calculated using the start and end odometer readings

- trip details (including start and end address)

- classification of trip (business or personal)

- the purpose of the journey.

32.     The MyLogbook Solution summary report provides the following details:

- user attributes (including name and car registration details)

- the start and end odometer reading which may be a reading manually entered at the commencement or end of the relevant period. Alternatively, it may be the reading determined by the GPS

- business usage percentage (the percentage of the number of business kilometres travelled to the total number of kilometres travelled)

- number of unclassified trips

- last trip

- start date of logbook

- end date of logbook

- days remaining in the logbook period.

33.     The reports are produced in English and can be exported in a variety of formats including .xls, .csv and .pdf.

**Commissioner of Taxation**
26 June 2019

## Appendix– Explanation

❶      *This Explanation is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.*

### The cost basis method

34.      Section 10 allows employers to elect to calculate the taxable value of a car fringe benefit using the cost basis method.

35.      The taxable value of the car fringe benefit using the cost basis method is calculated according to the formula in subsection 10(2):

$$(C \times (100\% - BP)) - R$$

where:

**C** is the operating cost of the car during the holding period;

**BP** is:

      (a)      if, under section 10A or 10B, the employer is not entitled to a reduction in the operating cost of the car on account of business journeys undertaken in the car during the holding period – nil; or

      …

      (c)      in any other case – the business use percentage applicable to the car for the holding period; and

**R** is the amount (if any) of the recipient's payment.

36. Employers intending to claim a reduction in the operating cost of a car on account of business journeys undertaken during the holding period, must meet the requirements of either section 10A (if the year is a log book year of tax) or section 10B (if the year is a non-log book year of tax).

37. Subsection 162G(1) sets out various circumstances under which a particular year can be treated as a 'log book year of tax' for the purposes of the application of section 10.

> **162G(1) [Conditions]**
>
> For the purposes of the application of section 10 in relation to a car fringe benefit in relation to an employer in relation to a particular car while it was held by a particular person (in this subsection called the '**provider**') during a particular period (in this subsection called the '**holding period**') in a year of tax (in this subsection called the '**current year of tax**'), the current year of tax is a log book year of tax of the employer in relation to the car if, and only if:
>
> > (a) none of the previous 4 years was a log book year of tax of the employer in relation to the car;
> >
> > **Note:** This paragraph will apply if it is the first year that the employer uses the cost basis method.
> >
> > (b) the employer elects that the current year of tax be treated as a log book year of tax of the employer in relation to the car; or
> >
> > …
> >
> > (h) the Commissioner causes a notice in writing to be served on the employer before the commencement of the current year of tax requiring the employer to treat the current year of tax as a log book year of tax of the employer in relation to the car.

38. In considering these conditions, a year in which the MyLogbook Solution is used will be a log book year of tax under either:

- paragraph 162G(1)(a) if a logbook has not been kept for the particular car in the previous four years, or

- paragraph 162G(1)(b) as the employer in choosing to use the MyLogbook Solution will make an election to treat the year as a log book year of tax.

39. The subsequent four years will be a non-log book year of tax if an election is not made to treat the year as a log book year of tax.

## The requirements of section 10A in a log book year of tax

40. Section 10A requires that in a log book year:

- logbook records are maintained for an applicable logbook period

- odometer records are maintained for an applicable logbook period

- odometer records are maintained for the period of the year in which the car was held (the holding period)

- the employer estimates the number of business kilometres travelled during the holding period

- the employer specifies the business use percentage for the holding period.

## *Paragraph (a) – logbook records maintained for an applicable logbook period*

41.     Subsection 136(1) of the FBTAA defines 'log book records' as follows:

> *log book records*, in relation to a car held by a person ( in this definition called the *holder*), in relation to a period, means a daily logbook or similar document in which, in respect of each business journey:
>
>> (a)      that is undertaken in the car during the period; and
>>
>> (b)      that the holder, or a person acting on behalf of the holder, chooses to record in the document for the purpose of demonstrating the pattern of use of the car during the period;
>
> an entry setting out particulars of:
>
>> (c)      the date on which the journey began and the date on which it ended; and
>>
>> (d)      the respective odometer readings of the car at the beginning and end of the journey; and
>>
>> (e)      the number of kilometres travelled by the car in the course of the journey; and
>>
>> (f)      the purpose or purposes of the journey;
>>
>> …
>
> is made in the English language at, or as soon as reasonably practicable after, the end of the journey.

42.     The in-car device records data whenever it senses movement in the car. Therefore, the MyLogbook Solution will record every journey (including all business journeys) undertaken in the car while the device is fitted.

43.     Paragraph (c) of the definition of 'log book records' requires each entry to detail the dates on which the business journeys began and ended. This requirement is met as the MyLogbook Solution logbook report records the start and end dates and times of each journey.

44.     Paragraph (d) of the definition of 'log book records' requires the respective odometer readings of the car at the beginning and at the end of the journey be entered into the relevant records.

45.     The term 'odometer' is not defined in either the FBTAA or the *Income Tax Assessment Act 1997* but the *Macquarie Dictionary Online*[1], defines that term as being 'an instrument for measuring distance passed over, as by a motor vehicle'.

46.     The term 'odometer records' as defined in subsection 136(1) makes references to 'odometer reading of the car'. Whilst odometer readings must relate to the car, it does not necessarily mean that they must also be attributable either wholly or in part to the rotation of the car's wheels, thereby mechanically moving the standard odometer fitted in the car by the manufacturer.

47.     Provided the device used to determine the car's odometer readings is of sufficient integrity it is accepted that a system other than the car's own odometer may meet the FBTAA requirements.

48.     Each time the car is driven, the start and end odometer readings for the journey are calculated by the MyLogbook Solution from the GPS and other telemetry data recorded. It

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[1] Macmillan Publishers Australia, *The Macquarie Dictionary Online*, www.macquariedictionary.com.au, viewed 9 May 2019.

is accepted that the opening and closing odometer readings calculated by the MyLogbook Solution are of sufficient integrity to be 'odometer readings of the car'.

49.    Therefore, it is considered that the opening and closing odometer readings for each car journey detailed in the MyLogbook Solution logbook report satisfy the requirements of paragraph (d) of the definition of 'log book records'.

50.    Paragraph (e) of the definition of 'logbook records' requires the number of kilometres travelled by the car in the course of each business journey to be shown. This requirement is met as the MyLogbook Solution logbook report shows the total number of kilometres travelled during each trip.

51.    Paragraph (f) of the definition of logbook records requires the purpose or purposes of the business journey to be recorded. This requirement will be met when the driver uses the Trip log to classify the journey and record the purpose of the journey for inclusion in the MyLogbook Solution logbook report.

52.    In addition, the definition of logbook records requires each of the entries to be made in the English language at, or as soon as reasonably practical after, the end of the journey. The first of these requirements is met as the entries are recorded in English.

53.    Generally, the second of the requirements will be met as the driver at the end of each Trip log receives an in-device notification prompt to classify the journey and record the purpose of the journey, or where the MyLogbook Solution classifies the journey and record based on known business or personal points and locations stipulated by the business. However, there may be occasions on which it is not practical to enter this information at the end of the journey. In such a situation, the details can be entered at a later time using the Trip log. If the entries are not entered within 48 hours of the trip being recorded on the system, the user will receive an email notification requesting that they login to the Trip log to classify the outstanding journeys. Provided this occurs, it will be accepted that the entries were made as soon as practical after the end of the journeys.

54.    Therefore, the MyLogbook Solution logbook report will satisfy the requirements of the definition of 'log book records' in subsection 136(1) provided the MyLogbook Solution logbook report is completed for an 'applicable log book period'.

55.    The term 'applicable logbook period' is defined in subsection 162H(1) as follows:

> **162H(1) [Car fringe benefit]**
>
> For the purposes of the application of section 10 in relation to a car fringe benefit in relation to an employer in relation to a car while it was held by a particular person during a particular period (in this subsection called the **'holding period'**) starting or ending in a year of tax, a reference to the applicable log book period is a reference to:
>
> > (a)    if the holding period is a period of less than 12 weeks – the holding period; or
> >
> > (b)    in any other case – a continuous period of not less than 12 weeks that begins and ends during the holding period.

56.    As the MyLogbook Solution logbook report will be kept for a minimum of a continuous 12 week period, it is accepted that the logbook will be completed for an 'applicable log book period'.

## Paragraph (b) – odometer records maintained for an applicable logbook period

57.    The term 'odometer records' is defined in subsection 136(1) as follows:

> **odometer records**, in relation to a car, in relation to a period, means a document in which particulars of:

(a)     the odometer reading of the car at the commencement of the period; and

(b)     the odometer reading of the car at the end of the period; and

(c)     if paragraph 162K(2)(b) or 162L(2)(b) applies with effect from a particular date – the odometer readings of both the replacement car and of the original car referred to in that paragraph, as at that date;

…

are entered in the English language at, or as soon as reasonably practicable after, the respective times to which those odometer readings relate.

58.     The definition of 'odometer records' in subsection 136(1), requires that odometer readings be recorded in relation to both the 'commencement of the period' and at the 'end of the period'.

59.     The MyLogbook Solution logbook report provides the opening and closing odometer readings for each journey undertaken during the period for which the MyLogbook Solution is used. In addition, the MyLogbook Solution summary report provides the opening and closing odometer readings for the period during which the MyLogbook Solution is used.

60.     Therefore, as the MyLogbook Solution will be used for a minimum of a continuous 12 week period, it is accepted that both the MyLogbook Solution logbook report and the MyLogbook Solution summary report will provide odometer records for an applicable logbook period.

## Paragraph (c) – odometer records maintained for the holding period

61.     Paragraph 10A(b) requires odometer records to be maintained for the holding period.

62.     The MyLogbook Solution logbook and summary reports provide odometer records for the period of the year in which the system is used. Therefore, where the MyLogbook Solution is used continuously for the whole of the period of the year for which the car is held, the MyLogbook Solution logbook and summary reports will provide the odometer records for the holding period.

63.     However, if the MyLogbook Solution is not continuously used for the whole of the period of the year for which the car is held, neither report will provide both the start and end odometer readings for the holding period. For example, if the car is held for the full year, but the MyLogbook Solution is only used for the first 12 weeks of the year, the MyLogbook Solution logbook report and the MyLogbook Solution summary report will only provide the odometer reading as at the start of the holding period. Neither report will provide the odometer reading for the end of the year (the end of the holding period). Therefore, in such a situation, the end odometer reading will need to be separately recorded.

## Paragraph (d) – the employer can estimate the number of business kilometres travelled during the holding period

64.     Paragraph 10A(d) requires the employer to estimate the number of business kilometres travelled by the car during the holding period. This estimate is used to calculate the business use percentage required by paragraph 10A(e).

65.     The basis used to estimate the number of business kilometres is set out in section 162F which states:

> For the purposes of this Act, the number of kilometres that represents a reasonable estimate of the number of business kilometres applicable to a car held by a person during a period in a year of tax shall be determined having regard to all matters including, but without limiting the generality of the foregoing:
>
> > (a)     any logbook records, odometer records or other records maintained by or on behalf of the person; and
> >
> > (b)     any variations in the pattern of use of the car.

66.     The MyLogbook Solution uses the calculations of the kilometres travelled on the journeys classified as being a business journey during the period for which the system is used to calculate the total number of business kilometres travelled during the period. Therefore, where the MyLogbook Solution is used continuously for the whole of the period of the year for which the car is held, the MyLogbook Solution summary report will enable the employee to estimate the number of business kilometres travelled during the holding period.

67.     However, if the MyLogbook Solution is not continuously used for the whole of the period of the year for which the car is held, the number of business kilometres recorded in the MyLogbook Solution summary will only be the business kilometres travelled during the period in which the MyLogbook Solution is used. In such a situation, the employer in estimating the number of business kilometres will need to take all relevant matters into account including the MyLogbook Solution logbook report, odometer records and any variations in the pattern of use of the car.

### Paragraph (e) – the employer can specify the business use percentage for the holding period

68.     Subsection 136(1) defines 'business use percentage' to mean the percentage worked out using the formula:

$$\frac{\text{Number of business kilometres travelled by the car during the holding period}}{\text{Total number of kilometres travelled by the car during the holding period}} \times 100\%$$

69.     Where the MyLogbook Solution is used continuously for the whole of the period of the year for which the car is held, it will calculate both the number of business kilometres and the total number of kilometres travelled by the car during the holding period. Using these calculations, the MyLogbook Solution is able to calculate the business use percentage for the holding period.

70.     However, where the MyLogbook Solution is not continuously used for the whole of the period of the year for which the car is held, the system will not record the number of business kilometres travelled during the holding period, nor the total number of kilometres travelled during the holding period. Therefore, in such a situation it will be necessary for the employer to separately determine the business use percentage using the estimated number of business kilometres and the odometer readings for the beginning and end of the holding period.

**Does the MyLogbook Solution meet the requirements of section 10A in a log book year of tax?**

71.     Where the MyLogbook Solution is used continuously for the whole of the period of the year for which the car is held, the MyLogbook Solution will meet all the necessary requirements of section 10A as:

(a)     the MyLogbook Solution logbook report will satisfy the definition of 'logbook records' in subsection 136(1)

(b)     the MyLogbook Solution logbook report and the MyLogbook Solution summary report will provide odometer records for the applicable logbook period

(c)     the MyLogbook Solution logbook report and the MyLogbook Solution summary report will provide odometer records for the holding period

(d)     the MyLogbook Solution summary report will provide the number of business kilometres travelled during the holding period

(e)     the MyLogbook Solution summary report will specify the business use percentage for the holding period.

72.     Where the MyLogbook Solution is not used continuously for the whole of the period of the year for which the car is held, the MyLogbook Solution will meet the requirements of section 10A that are in respect of the **logbook period** as:

•     the MyLogbook Solution logbook report will satisfy the definition of 'logbook records' in subsection 136(1)

•     the MyLogbook Solution logbook report and the MyLogbook Solution summary report will provide odometer records for the applicable logbook period.

73.     However, where the MyLogbook Solution is not used continuously for the whole of the period of the year for which the car is held, the MyLogbook Solution will not by itself satisfy the requirements of section 10A that are in respect of the **holding period**. To satisfy these requirements, an employer will need to:

•     separately record the odometer readings for the beginning and end of the period of the year for which the car was held

•     estimate the number of business kilometres travelled by the car during the period of the year for which the car was held using all relevant matters including the MyLogbook Solution logbook report, odometer records and any variations in the pattern of use of the car

•     specify the business use percentage for the period of the year for which the car was held using the estimated number of business kilometres and the odometer readings for the beginning and end of the holding period.

**Does the MyLogbook Solution meet the requirements of section 10B in a non-log book year of tax?**

74.     The requirements that must be met for a reduction of the operating cost of the car to be claimed on account of the business journeys undertaken during the holding period in a non-logbook year of tax are set out in section 10B.

75.     Section 10B states:

**10B NO REDUCTION OF OPERATING COST IN A NON-LOG BOOK YEAR OF TAX UNLESS LOG BOOK RECORDS AND ODOMETER RECORDS ARE MAINTAINED IN LOG BOOK YEAR OF TAX**

Where one or more car fringe benefits in relation to an employer in relation to a year of tax relate to a car while it was held by a particular person (in this section called the **"provider"**) during a particular period (in this section called the "**holding period"**) in a year of tax that is not a log book year of tax of the employer in relation to the car, the employer is entitled to a reduction in the operating cost of the car on account of business journeys undertaken during the holding period in the car if, and only if:

> (a)     odometer records are maintained by or on behalf of the provider in relation to the car for the holding period and, if the provider is not the employer, are given to the employer before the declaration date; and

> (b)     the employer specifies the employer's estimate of the number of business kilometres travelled by the car in the holding period; and

> (c)     the employer specifies the business use percentage applicable to the car in relation to the provider for the holding period.

76.     Where the MyLogbook Solution is used continuously for the whole of the holding period, the MyLogbook Solution will meet all the necessary requirements of section 10B in a non-log book year of tax as it will:

- provide odometer records for the beginning and end of the holding period

- determine the number of business kilometres travelled by the car in the holding period

- calculate the business use percentage for the selected period using the estimated number of business kilometres and the odometer readings for the beginning and end of the holding period.

77.     Where the MyLogbook Solution is not used continuously for the whole of the holding period but was used in one of the previous 4 years continuously for an 'applicable log book period', the MyLogbook Solution will meet the requirements of section 10B in a non-log book year of tax if:

- odometer readings for the beginning and end of the period of the year for which the car is held are separately recorded

- the number of business kilometres travelled by the car during the period of the year for which the car was held is estimated using all relevant matters including the MyLogbook Solution logbook report, odometer records and any variations in the pattern of use of the car, and

- the business use percentage for the period of the year for which the car is held is specified using the estimated number of business kilometres and the odometer readings for the beginning and end of the holding period.

## References

*Previous draft:*

Not previously issued as a draft

*Related Rulings/Determinations:*

TR 2006/10

*Legislative references:*

- FBTAA 1986
- FBTAA 1986  10
- FBTAA 1986  10(2)
- FBTAA 1986  10A
- FBTAA 1986  10B
- FBTAA 1986  136(1)
- FBTAA 1986  162F
- FBTAA 1986  162G
- FBTAA 1986  162G(1)
- FBTAA 1986  162G(1)(a)
- FBTAA 1986  162G(1)(b)
- FBTAA 1986  162K(2)
- FBTAA 1986  162K(2)(b)
- FBTAA 1986  162L(2)(b)
- FBTAA 1986  162H
- FBTAA 1986  162H(1)
- ITAA 1997
- TAA 1953

*Other references:*

- Macmillan Publishers Australia, *The Macquarie Dictionary Online*, www.macquariedictionary.com.au