

## Class Ruling

Fringe benefits tax: employers who use the Intelematics Fleet Telematics system as a means to record log book entries when calculating the taxable value of car fringe benefits for the purposes of Division 2 of Part III of the *Fringe Benefits Tax Assessment Act 1986*

---

**ⓘ This publication provides you with the following level of protection:**

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

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, we must apply the law to you in the way set out in the ruling (or in a way that is more favourable for you if we are satisfied that the ruling is incorrect and disadvantages you, and we are not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

## Withdrawal

---

1. This Ruling is withdrawn and ceases to have effect after 31 March 2011. However, the Ruling continues to apply after its withdrawal in respect of the relevant provisions ruled upon to all persons within the specified class who entered into the specified scheme during the term of the Ruling, subject to there being no change in the scheme or in the person's involvement in the scheme.

## References

---

*Previous draft:*

Not previously issued as a draft

*Subject references:*

- car fringe benefits

- fbt business journey  
- fbt car substantiation  
- fbt log book records  
- fbt odometer records  
- fbt operating costs  
- fbt records

# CR 2006/104

- fbt statutory formula
- fringe benefits
- fringe benefits tax

- FBTA 1986 10
- FBTA 1986 10A
- FBTA 1986 10B
- FBTA 1986 136(1)
- Copyright Act 1968
- TAA 1953
- TAA 1953 Sch 1 357-75(1)

*Legislative references:*

- FBTA 1986 Pt III Div 2
  - FBTA 1986 9(1)
  - FBTA 1986 9(2)(c)
  - FBTA 1986 9(2)(d)
- 

ATO references

NO: 2006/18415  
ISSN: 1445-2014  
ATOlaw topic: Fringe Benefits Tax ~~ Car fringe benefits  
Fringe Benefits Tax ~~ Substantiation