



CR 2008/55W - Fringe benefits tax: employer clients of Auto-Ad Pty Limited whose employees hire cars from Smart Car Rentals Pty Limited

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 This document has changed over time. This is a consolidated version of the ruling which was published on *6 July 2011*



Notice of Withdrawal

Class Ruling

Fringe benefits tax: employer clients of Auto-Ad Pty Limited whose employees hire cars from Smart Car Rentals Pty Limited

Class Ruling CR 2008/55 is withdrawn with effect from today.

1. Class Ruling CR 2008/55 set out the Commissioner's opinion on the way in which the *Fringe Benefits Tax Assessment Act 1986* applied to an employer who had entered into an agreement with Auto-Ad Pty Ltd for an advertisement to be displayed on a car hired to the general public by Smart Car Rentals Pty Ltd (Smart Car), if an employee of the employer hired the car from Smart Car under a separate unrelated agreement.
2. In the scheme described in CR 2008/55, the employer did not enter into a contract or agreement with the car hire firm and had no role in the provision of the car to the employee. The decisions to hire the car from Smart Car and to choose a car with advertising attached were solely made by the employee. Further, the decision to provide the employee with the car that had the employer's advertisement attached was made by Smart Car without any employer involvement.
3. CR 2008/55 is being withdrawn as Smart Car has ceased trading.

Commissioner of Taxation

6 July 2011

ATO references

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