


***CR 2013/66A1 - Addendum - Fringe benefits tax:
employers who use the Navman Wireless Australia
telematics system for car log book records and for
odometer records***

 This cover sheet is provided for information only. It does not form part of *CR 2013/66A1 - Addendum - Fringe benefits tax: employers who use the Navman Wireless Australia telematics system for car log book records and for odometer records*

 View the [consolidated version](#) for this notice.



Addendum

Class Ruling

Fringe benefits tax: employers who use the Navman Wireless Australia telematics system for car log book records and for odometer records

This addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2013/66 to reflect enhancements made to the Navman Wireless Australia telematics system which provides customers with an additional option to use a mobile device application to declare the purpose of their journey.

CR 2013/66 is amended as follows:

1. Paragraph 2

In the first dot point, omit 'section10A'; substitute 'section 10A'.

2. Paragraph 8

- (a) At the end of the first dot point, omit 'and,'.
- (b) At the end of the second dot point, omit '.'; substitute '; and'.
- (c) After the second dot point, insert new dot point:
 - the application to amend this Class Ruling dated 6 October 2021 including information provided by email on 11 January 2022.

3. Paragraph 10

After the paragraph, insert new paragraph 10A:

10A. The system includes, as part of the driver login process, an option for the driver to log in via an application from their mobile device. The driver selects the car to be driven for the journey and the Navman Wireless system records the journeys the driver makes in the car while they are logged in. The driver can also declare the purpose of the journey via the same mobile device application at the commencement of the journey or as soon as reasonably practical after the end of the journey.

4. Paragraph 12

- (a) In the fourth dot point, after the words 'Mobile Data Terminal', insert 'or using the application on their mobile device to record this information'.

- (b) In the fifth dot point:
- after the words 'Mobile Data Terminal', insert 'or the mobile device application'
 - after the words 'standard in-car system', insert 'and mobile device application'
 - after the words 'Navman Wireless Telematics system', insert 'and the mobile device application'.
- (c) Omit the sixth dot point.

5. Paragraph 13

After the words 'information is collected', omit '.'; substitute ':'.

6. Paragraph 17

- (a) After the words 'predetermined selections', insert ','.
- (b) After the paragraph, insert new paragraphs 17A and 17B:

17A. A driver may adjust the purpose of a journey at a later date via the Navman Wireless system. These changes will be recorded in an audit log and the administrator may request further information if necessary.

17B. If a driver does not declare the type and purpose of the journey via the Navman Wireless system, or the mobile device application, the FBT Trip Report records the type and purpose of the journey as private.

7. Paragraph 32

Omit the word 'reasonable'; substitute 'reasonably'.

8. Paragraph 33

After the first sentence, insert:

Alternatively, drivers can use the application on their mobile device to record this information at the commencement of the journey or as soon as reasonably practical after the end of the journey. If a driver does not declare the type and purpose of the journey via the Navman Wireless system, or the mobile device application, the FBT Trip Report records the type and purpose of the journey as private.

This Addendum applies from 23 February 2022.

Commissioner of Taxation
23 February 2022

ATO references

NO: 1-REC778W
ISSN: 2205-5517
BSL: SEO
ATOlaw topic: Fringe Benefits Tax ~~ Car benefits ~~ Substantiation
Fringe Benefits Tax ~~ Car benefits ~~ Taxable value ~~ Car operating cost
method

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).