


CR 2015/53A2 - Addendum - Income tax and fringe benefits tax: customers of Fleet Complete Australia Pty Ltd who use the Soteria Trip Detail Report and the Soteria Trip Summary Report for their log book records

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Addendum

Class Ruling

Income tax and fringe benefits tax:
customers of Fleet Complete Australia Pty
Ltd who use the Soteria Trip Detail Report
and the Soteria Trip Summary Report for
their log book records

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2015/53 to take account of a change in the requirement to record the trip data from within a week of the journey to an email system that is activated 48 hours after the journey if the details have not been completed.

CR 2015/53 is amended as follows:

1. Paragraph 2

Omit the paragraph; substitute:

The relevant provisions dealt with in this Ruling are:

- section 10 of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA)
- section 10A of the FBTAA
- subsection 136(1) of the FBTAA
- section 28-120 of the *Income Tax Assessment Act 1997* (ITAA 1997)
- section 28-125 of the ITAA 1997.

2. Paragraph 15

At the end of the paragraph, insert 'Where it is not practical to record the purpose at the end of the journey, the user will receive an email notification if the data entry is not completed within 48 hours of the journey requesting that they log into the application and complete the details of the outstanding journey.'

3. Paragraph 18

Omit the second dot point; substitute:

- the purpose of any journey classified as being a business journey is entered as soon as practical after the journey occurring and is sufficiently descriptive to enable the journey to be classified as a business journey.

4. Paragraph 19

Omit the second dot point; substitute:

- the purpose of any journey classified as being a business journey is entered as soon as practical after the journey occurring and is sufficiently descriptive to enable the journey to be classified as a business journey.

5. Paragraph 20

Omit the heading; substitute 'What is the operating cost method for the purposes of the FBTA?'.

6. Paragraph 25

Before the paragraph, insert new heading 'Does the Soteria Trip Detail Report meet the requirements of section 10A?'.

7. Paragraph 27

Omit the heading; substitute 'Does the Soteria Trip Detail Report satisfy the definition of log book records in subsection 136(1) of the FBTA?'.

8. Paragraph 38

Omit the paragraph; substitute:

Generally, the second of these requirements will be met as at the end of each journey the user will record the purpose of the journey using the Soteria Electronic Log Book application on a mobile device. However, there may be occasions on which it is not practical to enter this information at the end of the journey. The user will receive an email notification if the data entry is not completed within 48 hours of the journey requesting that they log into the application and complete the details of the outstanding journey. Provided this occurs, it will be accepted that the entries were made as soon as practical after the end of the journey.

9. Paragraph 54

Omit the paragraph; substitute:

In addition, subsection 28-125(2) of the ITAA 1997 requires the entries to be made at, or as soon as possible after the end of the journey. As discussed at paragraph 38 of this Ruling, provided the purpose of each journey is recorded within 48 hours, it will be accepted that the entries were made as soon as practical after the end of the journey.

10. Paragraph 58

At the end of the paragraph, insert 'The user will receive an email notification if the data entry is not completed within 48 hours of the journey requesting that they log into the application and complete the details of the outstanding journey. Provided this occurs, it will be accepted that the entries were made as soon as practical after the end of the journey.'

11. Detailed content list

Omit the list; substitute:

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This Addendum applies on and from 12 July 2019.

Commissioner of Taxation

18 September 2019

ATO references

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 Car operating cost method
 Income tax ~~Deductions ~~ Work related expenses ~~
 Motor vehicle expenses.
 BSL: SEO

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