

CR 2016/37ER1 - Fringe benefits tax: clients of Plantcom Pty Ltd who use the Fleetgate Platform reports for car log book and odometer records

! This cover sheet is provided for information only. It does not form part of *CR 2016/37ER1 - Fringe benefits tax: clients of Plantcom Pty Ltd who use the Fleetgate Platform reports for car log book and odometer records*

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



Erratum

Class Ruling

Fringe benefits tax: clients of Plantcom Pty Ltd who use the Fleetgate Platform reports for car log book and odometer records

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Class Ruling CR 2016/37 to correct minor errors.

CR 2016/37 is corrected as follows:

1. Paragraph 31

Omit the dot points; substitute:

- for the duration of the 'applicable log book period' as that term is defined in subsection 162H(1), and
- for the whole of the 'holding period' as that term is defined in subsection 162C,

meets the requirements in section 10A and is entitled to claim a reduction of operating costs.

This Erratum applies on and from 6 April 2016.

Commissioner of Taxation

16 November 2016

ATO references

NO: 1-A9JL99E

ISSN: 2205-5517

BSL: PGH

ATOlaw topic: Fringe benefits tax ~~ Car benefits ~~ Private use

© 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).