


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

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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

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