


CR 2017/19 - Fringe benefits tax: clients of Toyota Fleet Management, whose employees use the DriverDirect E-logbook for car log book and odometer records

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Class Ruling

Fringe benefits tax: clients of Toyota Fleet Management, whose employees use the DriverDirect E-logbook for car log book and odometer records

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❶ This publication provides you with the following level of protection:

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you, in which case the law may be applied to you in a way that is more favourable for you – provided the Commissioner is not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

Summary – what this ruling is about

1. This Ruling sets out the Commissioner's opinion on the way in which the relevant provision(s) identified below apply to the defined class of entities, who take part in the scheme to which this Ruling relates.

Relevant provision(s)

2. The relevant provisions dealt with in this Ruling are:

- section 10A of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA)
- section 10B of the FBTAA
- subsection 136(1) of the FBTAA
- section 162C
- subsection 162H(1).

All references in this Ruling are to the FBTAA unless otherwise stated.

Class of entities

3. The class of entities to which this Ruling applies is the clients of Toyota Fleet Management whose employees use the DriverDirect E-logbook and with whom Toyota Fleet Management has an agreement that includes the estimation of fringe benefits tax (FBT) liability.

Qualifications

4. The Commissioner makes this Ruling based on the precise scheme identified in this Ruling.

5. The class of entities defined in this Ruling may rely on its contents provided the scheme actually carried out is carried out in accordance with the scheme described in paragraphs 8 to 32 of this Ruling.

6. If the scheme actually carried out is materially different from the scheme that is described in this Ruling, then:

- this Ruling has no binding effect on the Commissioner because the scheme entered into is not the scheme on which the Commissioner has ruled, and
- this Ruling may be withdrawn or modified.

Date of effect

7. This Ruling applies from 1 April 2016. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

Scheme

8. The following description of the scheme is based on information provided by the applicant.

9. Toyota Fleet Management (TFM), a division of Toyota Finance Australia Limited, has developed mobile smart phone application software called DriverDirect (the App). One of the primary features of the App is to enable a user to record vehicle journeys as a means of recording car log book entries in an electronic logbook (E-logbook).

10. Clients of TFM who use the operating cost method to determine their FBT liability are required to keep logbook and odometer records which are sufficient to calculate and substantiate business use and assess FBT liability. The users of the App are the employees of the clients of TFM who drive the cars. The employees have the option of using the App as part of the agreement with TFM.

11. When first using the App, drivers must add details such as their name and have the option of adding licence details. The following details are also captured when the driver adds a vehicle to the app:

- Registration number – mandatory
- Vehicle make – mandatory
- Vehicle model – mandatory:
 - Year (optional)
 - Engine size (mandatory)
 - Start odometer (mandatory).

12. The App can record for each car journey the time that the journey starts and finishes, the destination, kilometres travelled, journey information and allows a driver to record the nature and purpose of the journey.

13. When using the App the following features are displayed:

- New Trip By GPS (auto) or New Trip – Manual.
- View my Logbook.

14. Where a driver selects the option of recording a new journey, the driver must choose the option of either GPS or manual recording. Permission to use the Location Services function on the phone must be enabled to initiate the GPS tracking.

15. When the Location Services function is not enabled on the App and phone, the driver will be prompted to enable it when attempting to log the journey by GPS. This prompt continues until the driver enables the Location Services.

16. If Location Services are not available, the driver will have to log the journey details manually.

17. When capturing data using the GPS, the following data will be displayed and is automatically prepopulated:

- Vehicle
- Start odometer
- Distance travelled
- Elapsed time

18. The App has a live GPS signal strength indicator that displays as the 'trip in progress' screen. This is designed to give the driver an immediate visual indicator of signal strength when they start the journey. When the driver ends the journey, the App displays a message to prompt the driver to verify the end odometer reading calculated by the App against the actual vehicle odometer reading if the signal strength during the journey has been poor.

19. At the end of a journey, the driver must remember to tap the 'End' option on the App. If the driver forgets to tap the 'End' option, then as soon as the phone is touched the App prompts with a message 'DD has been using your location in the background. Do you want to continue allowing this?'

20. When 'End' option is selected, the Trip Details screen displays. The end odometer reading will be the start odometer reading plus the distance travelled as calculated by the GPS.

21. The nature of the journey (business/private) is a mandatory field before the 'save' button is enabled. If the driver selects 'business' the journey purpose also becomes mandatory before the journey can be saved.

22. When the driver had finished logging a journey using GPS, there are two options: Discard trip or End trip.

23. A driver recording a journey manually must complete the mandatory fields on the Trip Details screen:

- Start date (defaults to current date)
- End date (defaults to current date)
- Vehicle (defaults to last vehicle used)
- Start odometer reading (defaults to the end odometer reading of the previous journey or the starting odometer reading if no previous journey is recorded.)
- End odometer reading (manual entry)
- Distance (auto field – calculated as end odometer reading less start odometer reading)
- Nature of journey (business or private)
- Journey purpose becomes mandatory if business is selected.

Where business is selected for the nature of the journey, the 'save' button will only be enabled once the journey purpose is completed.

24. The start odometer reading for a journey is the end odometer for the previous journey. The driver cannot save a journey if the end odometer is not greater than the start odometer. The journeys need to be sequential.

25. The App enables the driver to amend/edit/delete the journey data electronically that has been logged successfully using GPS or manual option. If the driver tries to delete a trip, they are provided with a warning message, 'Are you sure you want to delete this trip?' This action cannot be undone and the App provides the option of 'Yes, delete' or 'Back'.

26. A journey that has been recorded using GPS or manually, is maintained in the App. The user can publish the E-logbook via the App. The driver selects the start date of the E-logbook to be published and the App automatically adds 12 weeks in order to derive an end date. The App will publish all completed journeys for the vehicle with journey dates during that period.

27. The E-logbook will display the following information:

Summary Report:

- Logbook start and end dates
- Odometer reading at the start date
- Odometer reading at the end date
- Total kilometres travelled for the period
- Business kilometres for the period
- Business use percentage for the period.

Trip History:

- Start and end date for each journey
- Start and end odometer readings for each journey
- Kilometres travelled for each journey
- Purpose of each journey.

It also has space for declaration by the driver that the E-logbook is an accurate representation of the vehicle's business use.

28. The E-logbook can be published in PDF and/or CSV. This function opens the email application on the device and attaches the PDF/CSV file. The driver can then enter the email address or addresses to which they would like to send the file, for example directly to the employer.

29. Where one car is used by multiple drivers the App must be downloaded by all of the drivers on their respective devices and each driver publish their E-logbook. The drivers and Fleet Managers can then merge the E-logbooks. The alternative would be for each driver to use the same phone so that all trips are recorded on one device.

30. In addition to using the App, when drivers use a fuel card it is compulsory for them to accurately declare odometer reading at the fuel pump. The driver must also fill in the end odometer reading via web portals. TFM also receives odometer readings from contracted third party suppliers, such as servicing, maintenance and tyre transactions. This data is stored on dashboard (data is fed from these sources) as a comparative measure at the client/driver partner level.

31. TFM undertakes checks of the E-logbooks of its clients, including whether there are any gaps or discrepancies in the information. TFM checks odometer readings against separate odometer reading records held. Where necessary the driver will be notified of any issues and appropriate action taken.

32. TFM uses and analyses the information from the App for FBT reporting purposes. TFM has a compulsory standard practice to analyse and calculate FBT liability estimate at March FBT year-end process. At this stage the drivers are requested to submit their trip history details plus completing the FBT odometer declaration on 31 March via the online portal. The Apps history and end odometer is compared to validate the FBT liability generated via another system.

Ruling

33. The E-logbook created by DriverDirect is a document that satisfies the definition of log book records in subsection 136(1) provided:

- the report is for an applicable log book period
- the purpose of the journey is sufficiently descriptive to enable the journey to be classified as a business journey, and
- the purpose of the journey classified as being a business journey is entered within a week of the journey occurring.

34. The E-logbook is a document that satisfies the definition of odometer records in subsection 136(1) provided the driver uses the App correctly for all of the journeys taken during the relevant period.

35. An employer, in a log book year of tax, whose employees use the App continuously in relation to a car:

- 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 section 162C

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

36. An employer, in a log book year of tax, whose employees use the App continuously in relation to a car:

- for the duration of the applicable log book period as that term is defined in subsection 162H(1), and
- does not use the App continuously for the whole of the holding period as that term is defined in section 162C

satisfies the requirements in section 10A and is entitled to claim a reduction of operating costs provided the employer:

- separately records the odometer readings for the beginning and end of the period of the year for which the car was held
- estimates the number of business kilometres travelled by the car during the period of the year for which the car was held using all relevant matters including the E-logbook, odometer records and any variations in the pattern of use of the car, and
- specifies the business use percentage for the period of the year for which the car was held using the estimated number of business kilometres and the odometer readings for the beginning and end of the holding period.

37. An employer in a non-log book year of tax who has used the App continuously for the whole of the holding period satisfies the requirements in section 10B and is entitled to claim a reduction of operating costs.

38. An employer, in a non-log book year of tax, whose employee has used the App in one of the previous four FBT years for an applicable log book period but:

- does not use the App in that year of tax, or
- does not use it for the whole of the period that the car is held

satisfies the requirements in section 10B and will be entitled to claim a reduction of operating costs of the car on account of business journeys undertaken in the car during the holding period provided the employer:

- separately records odometer readings for the beginning and end of the period of the year for which the car is held
- estimates the number of business kilometres travelled by the car during the period of the year for which the car is held using all relevant matters including the E-logbook, odometer records and any variations in pattern of use of the car, and

- specifies the business use percentage for the period of the year for which the car is held using the estimated number of business kilometres and the odometer readings for the beginning and end of the holding period.

Commissioner of Taxation

29 March 2017

Appendix 1 – Explanation

ⓘ *This Appendix is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.*

What is the operating cost method for the purposes of the FBTAA?

39. Section 10 allows employers to elect to calculate the taxable value of a car fringe benefit using the cost basis method (operating cost method).

40. The taxable value of the car fringe benefit using the cost basis method (operating cost method) is calculated according to the following formula in subsection 10(2):

$$[C * (100\% - BP)] - R$$

Where:

C is the operating cost of the car during the holding period;

BP is either:

- (i) nil if, under sections 10A or 10B, the employer is not entitled to a reduction in the operating cost of the car on account of business journeys undertaken in the car during the holding period; or
- (ii) the business use percentage applicable to the car for the holding period; and

R is the amount (if any) of the recipient's payment.

41. Therefore, an employer intending to claim a reduction in the operating costs of a car, on account of business journeys undertaken during the holding period, must meet the requirements of either section 10A (if the year is a log book year of tax) or section 10B (if the year is a non-log book year of tax), as applicable.

Does the E-logbook produced by the App meet the requirements of section 10A of the FBTAA?

42. Section 10A states:

SECTION 10A NO REDUCTION OF OPERATING COST IN A LOG BOOK YEAR OF TAX UNLESS LOG BOOK RECORDS AND ODOMETER RECORDS ARE MAINTAINED

10A. Where one or more car fringe benefits in relation to an employer in relation to a year of tax relate to a car while it was held by a particular person (in this section called the **provider**) during a particular period (in this section called the **holding period**) in a year of tax that is a log book year of tax of the employer in relation to the car, the employer is entitled to a reduction in the operating cost of the car on account of

business journeys undertaken in the car during the holding period if, and only if:

- (a) log book records and odometer records are maintained by or on behalf of the provider for an applicable log book period in relation to the car; and
- (b) odometer records are maintained by or on behalf of the provider for the holding period; and
- (c) if the provider is not the employer – those log book records and odometer records are given to the employer before the declaration date; and
- (d) the employer specifies the employer's estimate of the number of business kilometres travelled by the car during the holding period; and
- (e) the employer specifies a percentage as the business use percentage applicable to the car in relation to the provider for the holding period.

43. Section 162G sets out various circumstances under which a particular year can be treated as a log book year of tax. It is accepted for present purposes that all employers whose employees are using the App will make an election under paragraph 162G(1)(b) to treat a current year of tax as a log book year of tax.

Does the E-logbook satisfy the requirements of the definition of log book records under subsection 136(1)?

44. Subsection 136(1) defines log book records as follows:

log book records, in relation to a car held by a person (in this definition called the **holder**), in relation to a period, means a daily log book or similar document in which, in respect of each business journey:

- (a) that is undertaken in the car during the period; and
- (b) that the holder, or a person acting on behalf of the holder, chooses to record in the document for the purpose of demonstrating the pattern of use of the car during the period;

an entry setting out particulars of:

- (c) the date on which the journey began and the date on which it ended; and
- (d) the respective odometer readings of the car at the beginning and end of the journey; and
- (e) the number of kilometres travelled by the car in the course of the journey; and
- (f) the purpose or purposes of the journey;

is made in the English language at, or as soon as reasonably practicable after, the end of the journey.

45. In considering these conditions, we assume that the driver uses the App correctly to ensure that all relevant information has been recorded.

46. Paragraph 136(1)(c) of the definition of log book records requires each entry to detail the dates on which the business journeys began and ended. This requirement is met as the E-logbook Trip History will provide details of the date each journey commenced and was completed.

47. Paragraph 136(1)(d) of the definition of log book records requires the respective odometer readings of the car at the beginning and at the end of the journey be entered into the relevant records.

48. The term odometer is not defined in the FBTA or the *Income Tax Assessment Act 1997*. *The Macquarie Dictionary*, [Online], viewed 10 January 2017, defines an odometer as being 'an instrument for measuring distance passed over, as by a motor vehicle'.

49. The definition of odometer records in subsection 136(1) makes reference to 'odometer readings of the car'. In this regard, it is concluded that, whilst odometer readings must pertain to the car, it does not necessarily mean that they must also be attributable either wholly or in part to the rotation of the car's wheels, thereby mechanically moving the standard odometer fitted in the car by the manufacturer.

50. Provided the device used to determine the car's odometer readings is of sufficient integrity it can be accepted that a system other than the car's own odometer may meet the FBTA legislative requirements.

51. Each time the car is driven, the start and end odometer readings for the journey are calculated from the GPS and other data recorded on the App. Where signal strength during the journey has been poor the driver is prompted to verify the odometer reading against the car's odometer readings. Where the manual option is used by the driver, the odometer readings will be based on the car's own odometer. In addition to this TFM cross checks the odometer readings in the E-logbook against odometer reading information captured from separate sources.

52. Therefore, it is considered that the opening and closing odometer readings for each car journey in the E-logbook Trip History will satisfy the requirements of paragraph 136(1)(d) of the definition of log book records.

53. The number of kilometres travelled by the car in the course of each journey is also included in the E-logbook Trip History thus satisfying the requirement in paragraph 136(1)(e) of the definition of log book records.

54. Paragraph 136(1)(f) of the definition of log book records requires the purpose or purposes of the business journey to be recorded. This requirement will be met when the driver classifies the journey and records a purpose for each business journey on the App for inclusion in the E-logbook. It is noted that the nature and, where applicable, purpose of the journey must be completed on the App before a journey can be saved.

55. In addition, the definition of log book records requires each of the entries to be made in the English language at, or as soon as reasonable practical after, the end of the journey. The first of these requirements is met as the entries are recorded in English.

56. Where the driver uses the GPS option on the App, the driver is prompted to tap the 'End' option. This forces the driver to complete all of the fields in the 'Trip Details' screen. If the driver uses the manual option, similarly all of the fields in the 'Trip Details' screen must be completed before the journey can be saved.

57. Whilst there may be occasions on which it is not practical to enter information at the end of the journey, provided it is recorded on at least a weekly basis, it will be accepted that the entries were made as soon as practical after the end of the journey.

58. The E-logbook will, therefore, satisfy the requirements of the definition of log book records in subsection 136(1), provided the E-logbook is completed for an applicable log book period.

59. The term applicable log book period is defined in subsection 162H(1) as follows:

162H(1) [Car fringe benefit]

For the purposes of the application of section 10 in relation to a car fringe benefit in relation to an employer in relation to a car while it was held by a particular person during a particular period (in this subsection called the '**holding period**') starting or ending in a year of tax, a reference to the applicable log book period is a reference to:

- (a) if the holding period is a period of less than 12 weeks – the holding period; or
- (b) in any other case – a continuous period of not less than 12 weeks that begins and ends during the holding period.

60. The E-logbook is based on the journeys recorded on the App over a 12 week period. The driver selects the start date of the logbook and the App automatically adds 12 weeks in order to derive an end date. It is accepted, in the absence of evidence to the contrary in a particular case, that employers using the E-logbook in relation to any car fringe benefits they provide will maintain the necessary records for the duration of the applicable log book period.

Does the E-logbook provide odometer records for an applicable log book period?

61. The term 'odometer records' is defined in subsection 136(1) as follows:

odometer records, in relation to a car, in relation to a period, means a document in which particulars of:

- (a) the odometer reading of the car at the commencement of the period; and
- (b) the odometer reading of the car at the end of the period; and
- (c) ...

are entered in the English language, at, or as soon as reasonably practicable after, the respective times to which those odometer readings relate.

62. The definition of odometer records in subsection 136(1), requires that odometer readings be recorded in relation to both the 'commencement of the period' and at the 'end of the period'.

63. The E-logbook Summary Report provides details of the opening odometer reading for the period and the closing odometer reading for the period.

64. As stated previously (at paragraph 60 of this Ruling), it is accepted that in the absence of evidence to the contrary in a particular case, that employers using the E-logbook will maintain the necessary records for the applicable log book period.

65. It is considered that the E-logbook satisfies all the relevant requirements of the definition of odometer records, as defined in subsection 136(1), for an applicable log book period.

Does the E-logbook provide odometer records for the holding period in a log book year of tax?

66. Paragraph 10A(b) requires odometer records to be maintained for the holding period as defined in section 162C.

67. The E-logbook provides odometer records for the period of the year in which the system is used. Therefore, where the App is used continuously for the whole of the period of the year for which the car is held, the E-logbook will provide the odometer records for the holding period.

68. However, if the App is not continuously used for the whole of the period of the year for which the car is held, the E-logbook will not provide both the start and end odometer readings for the holding period. For example, if the car is held for the full year, but the App is only used for the first 12 weeks of the year, the E-logbook will only provide the odometer reading as at the start of the holding period. The E-logbook will not provide the odometer reading for the end of the year (the end of the holding period). Therefore, in such a situation, the end odometer reading will need to be separately recorded for the E-logbook to provide odometer records for the holding period.

Does the E-logbook enable the employer to estimate the number of business kilometres travelled during the holding period in a log book year of tax?

69. Paragraph 10A(d) requires the employer to estimate the number of business kilometres travelled by the car during the holding period. This estimate is used to calculate the business use percentage required by paragraph 10A(e).

70. The basis used to estimate the number of business kilometres is set out in section 162F which states:

For the purposes of this Act, the number of kilometres that represents a reasonable estimate of the number of business kilometres applicable to a car held by a person during a period in a year of tax shall be determined having regard to all relevant matters including, but without limiting the generality of the foregoing:

- (a) any log book records, odometer records or other records maintained by or on behalf of the person; and
- (b) any variations in the pattern of use of the car.

71. The App calculates business kilometres travelled for the period in which it is used to record journeys taken by the driver. Therefore, where the App is used continuously for the whole of the period of the year for which the car is held, the E-logbook will enable the employer to estimate the number of business kilometres travelled during the holding period.

72. However, if the App is not continuously used for the whole of the period of the year for which the car is held, the number of business kilometres recorded in the E-logbook will only be the business kilometres travelled during the period in which the App is used. In such a situation the employer in estimating the number of business kilometres travelled during the holding period, will need to take all relevant matters into account including the E-logbook entries, odometer records and any variations in the pattern of use of the car.

Does the E-logbook enable the employer to specify the business use percentage for the holding period in a log book year of tax?

73. Subsection 136(1) defines 'business use percentage' to mean the percentage worked out using the formula:

[Number of business kilometres travelled by the car during the holding period / Total number of kilometres travelled by the car during the holding period] * 100%

74. Where the App is used continuously for the whole of the period of the year for which the car is held, it will calculate both the number of business kilometres and the total number of kilometres travelled by the car during the holding period. Using these calculations, the E-logbook provides the business use percentage for the holding period.

75. However, where the App is not continuously used for the whole of the period of the year for which the car is held, the system will not record the number of business kilometres travelled during the holding period, nor the total number of kilometres travelled during the holding period. Therefore, in such a situation it will be necessary for the employer to separately determine the business use percentage using the estimated number of business kilometres and the odometer readings for the beginning and end of the holding period.

Conclusion on whether the E-logbook meets the requirements of section 10A in a log book year of tax

76. Where the App is used continuously for the whole of the period of the year for which the car is held, the E-logbook will meet all the necessary requirements of section 10A.

77. Where the App is not used continuously for the whole of the period of the year for which the car is held, the E-logbook will not by itself satisfy the requirements of section 10A that are in respect of the holding period. To satisfy these requirements, an employer will need to:

- separately record the odometer readings for the beginning and end of the period of the year for which the car was held
- estimate the number of business kilometres travelled by the car during the period of the year for which the car was held using all relevant matters including the E-logbook entries and report, odometer records and any variations in the pattern of use of the car
- specify the business use percentage for the period of the year for which the car was held using the estimated number of business kilometres and the odometer readings for the beginning and end of the holding period.

Does the App meet the requirements of section 10B in a non-log book year of tax?

78. The requirements that must be met for a reduction of the operating cost of the car to be claimed on account of the business journeys undertaken during the holding period in a non-log book year of tax are set out in section 10B.

79. Section 10B requires that in a non-log book year of tax:

- (a) odometer records are maintained for the holding period
- (b) the employer estimates the number of business kilometres travelled during the holding period
- (c) the employer specifies the business use percentage for the holding period.

80. Where the App is used continuously for the whole of the holding period, it will meet all the necessary requirements of section 10B in a non-log book year of tax as:

- it will provide odometer records for the beginning and end of that holding period
- it will determine the number of kilometres travelled on journeys classified as business journeys during the period for which the system is continuously used, and
- it calculates the business use percentage for the selected period using the estimated number of business kilometres and the odometer readings for the beginning and end of the holding period.

81. An employer in a non-log book year of tax who does not use the App in that year of tax or does not use it for the whole of the period that the car is held but has used the system in one of the previous four FBT years for an applicable log book period, will not by itself satisfy the requirements of section 10B. The employer will also need to:

- separately maintain odometer readings for the beginning and end of the period of the year for which the car was held
- estimate the number of business kilometres travelled by the car during the period of the year in which the car was held using all relevant matters including the E-logbook, odometer records and any variation in the pattern of use of the car, and
- specify the business use percentage for the period of the year in which the car is held using an estimated number of business kilometres and the odometer readings for the beginning and end of the holding period.

Appendix 2 – Detailed contents list

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Not previously issued as a draft

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TR 2006/10

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2017

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NO: 1-9GKHU2Q

ISSN: 2205-5517

ATOlaw topic: Fringe benefits tax ~~ Car benefits ~~ Substantiation

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