

# ***CR 2025/62 - Interleasing (Australia) Limited - digital fringe benefits tax logbook for car logbook and odometer records***



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## Class Ruling

# Interleasing (Australia) Limited – digital fringe benefits tax logbook for car logbook and odometer records

### **❗ Relying on this Ruling**

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

If this Ruling applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Ruling.

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### **What this Ruling is about**

1. This Ruling sets out the fringe benefits tax (FBT) consequences for those employers that enter into an arrangement with Interleasing (Australia) Limited (Interleasing) to utilise the Digital FBT Logbook within the Interleasing software suite, for car logbook and odometer recording purposes.
2. Details of this scheme are set out in paragraphs 12 to 27 of this Ruling.
3. All legislative references in this Ruling are to the *Fringe Benefits Tax Assessment Act 1986* (FBTAA).

Note: by issuing this Ruling, the ATO is not endorsing this product. Potential purchasers or users must form their own view about the product.

### **Who this Ruling applies to**

4. This Ruling applies to you if you are an employer who enters an arrangement with Interleasing to utilise the Digital FBT Logbook for FBT recording purposes within Interleasing's software suite.

### **When this Ruling applies**

5. This Ruling applies from 1 April 2025 to 31 March 2029.

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## **Ruling**

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### **Logbook record**

6. The reports generated by the Digital FBT Logbook through the Driver Manager system satisfy the definition of 'log book records' for the purposes of subsection 136(1) provided:

- the report is for an 'applicable log book period' as defined in subsection 162H(1)
- the purpose of the journey is sufficiently descriptive to enable the journey to be classified as a business journey, and
- details of the journey are recorded at, or as soon as reasonably practicable after, the end of the journey.

### **Odometer records**

7. The reports generated by the Digital FBT Logbook through the Driver Manager system satisfy the definition of 'odometer records' in subsection 136(1).

### **Requirements of section 10A in a logbook year of tax**

8. An employer in a logbook year of tax will satisfy the requirements of section 10A and is entitled to claim a reduction of operating costs if they use the reports generated by the Digital FBT Logbook through the Driver Manager system continuously for the:

- duration of the 'applicable log book period' as defined in subsection 162H(1), and
- whole of the 'holding period' as defined in section 162C.

9. An employer in a logbook year of tax who uses the Digital FBT Logbook continuously for the duration of the 'applicable log book period' as that term is defined in subsection 162H(1), but does not use the Digital FBT Logbook continuously for the whole of the 'holding period' as defined in section 162C, satisfies the requirements of 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 reports generated by the Digital FBT Logbook 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.

### **Requirements of section 10B in a non-logbook year of tax**

10. An employer in a non-logbook year of tax that uses the Digital FBT Logbook continuously for the whole of the holding period (as defined in section 162C) satisfies the requirements of section 10B and is entitled to claim a reduction of operating costs.

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11. An employer in a non-logbook year of tax who has used the Digital FBT Logbook in one of the previous 4 FBT years continuously for an 'applicable logbook period', but does not use it in that year of tax or for the whole of the period that the car is held, satisfies the requirements of section 10B. They 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 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 reports generated by the Digital FBT Logbook and any variations in the pattern of the 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.

## **Scheme**

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12. The following description of the scheme is based on information provided by the applicant. If the scheme is not carried out as described, this Ruling cannot be relied upon.

13. Interleasing provides asset finance, vehicle sourcing and fleet management services to its fleet customers. These services are supported by a technology portal known as Interleasing Connect.

14. Within Interleasing Connect is a system called Driver Manager, which hosts a range of online tools.

15. One such online tool is the Digital FBT Logbook. The Digital FBT Logbook is a cloud-based web application developed to replace traditional manual logbooks.

16. Drivers can access the cloud-based web enabled application, either on their mobile device or computer allowing them to input odometer readings, classify journey information and record the purpose of each journey.

17. The Digital FBT Logbook includes the option to select whether the trip is a personal or business trip. Where it is a business trip, it prompts the employee to include customised or free-text descriptions of the purpose of the business trip.

18. The Digital FBT Logbook delivers reminders to users to complete the logbook if no entries are made for a customer-defined period and sends alerts reminding drivers to complete the Digital FBT Logbook. It also automatically calculates business kilometres and business use percentage over the logbook period.

19. Drivers are required to classify their trips as soon as reasonably practicable after each journey.

20. Drivers can access the Digital FBT Logbook by logging into Driver Manager which has secure login protocols. Additionally, the logbook can be integrated with an optional telematics device to capture trip data in real time.

21. The Interleasing Digital FBT Logbook records the start and end dates and times of each journey in one of 2 ways:

- using a telematics device to capture trip data in real time; or

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- by being manually input into the Digital FBT Logbook Report.
22. The Digital FBT Logbook may be used with a device other than the car's odometer fitting by the car's manufacturer, such as a device with global positioning system (GPS) capability.
23. All journey information is collected and reported in English, and reports can be exported in multiple formats for data analysis and record keeping, including Excel, comma-separated values (CSV), hypertext markup language (HTML), and portable document format (PDF).
24. The Interleasing Digital FBT Logbook Report provides details of the following:
- vehicle registration, vehicle description and reporting period
  - journey date
  - journey start and end time
  - journey start and end location, including street number, street name, suburb or town
  - duration of the journey, in hours, minutes and seconds
  - journey distance, in kilometres
  - business or private usage, classified by the driver using their secure login
  - business distance in kilometres
  - odometer reading at the start and end of the journey
  - driver name
  - business journey purpose descriptors, such as project, trip type and comment
  - total journey duration, in hours, minutes and seconds
  - total distance, in kilometres, travelled during the reporting period
  - total percentage of business trips compared to the total distance travelled – calculated using the total number of business kilometres travelled by the vehicle during the reporting period divided by the total number of kilometres travelled by the vehicle during the reporting period, multiplied by 100.
25. The reporting can be provided for any period up to the whole of the 'holding period'.
26. The Digital FBT Logbook stores all historic logbook data. The data is only offloaded from the system should a fleet employer cease using Interleasing's services, and request that Interleasing remove all stored data from their system.
27. Only authorised Interleasing staff have access to the Interleasing Connect systems and reporting processes. Interleasing staff are employed under strict probity-checking conditions and authorised staff are provided with a secure multi-factor authenticated login process.

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**Commissioner of Taxation**

17 September 2025

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## Appendix – Explanation

**❶** *This Explanation 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.*

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### What is the operating cost method under section 10?

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

29. Where the election is made, the taxable value of a car fringe benefit using the operating cost method is calculated according to the following formula in subsection 10(2):

$$(C \times (100\% - BP)) - R$$

where:

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

**BP** is:

- (a) if, under section 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—nil; or
- (c) in any other case—the business use percentage applicable to the car for the holding period; and

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

30. Therefore, an employer intending to claim a reduction in the operating cost 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' (as defined in

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paragraph 32 of this Ruling)) or section 10B (if the year is not a 'log book year of tax'), as applicable.

***Does the Digital FBT Logbook meet the relevant requirements of section 10A?***

31. Section 10A states:

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.

32. Section 162G sets out various circumstances under which a particular year can be treated as a 'log book year of tax'. It is accepted that all employers using the Digital FBT Logbook will make an election under paragraph 162G(1)(b) to treat the relevant current year of tax as a 'log book year of tax'.

***Does the Digital FBT Logbook satisfy the requirements of the definition of 'log book records' under subsection 136(1)?***

33. Subsection 136(1) defines 'log book records' as:

**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.

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34. A logbook record is essentially a daily logbook or similar document which contains an entry for each business journey made in the car during the period (paragraph (a) of the definition of 'log book records' in subsection 136(1)) that the holder of the car chooses to record in the document for the purposes of demonstrating the pattern of use of the car during the relevant period (paragraph (b) of the definition of 'log book records' in subsection 136(1)).

35. Paragraph (c) of the definition of 'log book records' in subsection 136(1) requires the date on which the journey began and ended to be entered in the relevant records. The Digital FBT Logbook records the start and end dates and times of each journey, and this information is detailed in the reports it generates. Therefore, this requirement is satisfied.

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

37. The term 'odometer' is not defined in either the FBTAA or the *Income Tax Assessment Act 1997*, but the Macquarie Dictionary defines that term as being, 'an instrument for measuring distance passed over, as by a motor vehicle'.<sup>1</sup>

38. The term 'odometer records', as defined in subsection 136(1), makes reference to 'odometer reading of the car'. While 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.

39. Provided the GPS device used to determine the car's odometer readings is of sufficient integrity, it is accepted that a system other than the car's own odometer may meet the legislative requirements of the FBTAA.

40. Each time the car is driven, the start and end odometer readings for the journey are calculated from a telematics device with GPS capability. It is accepted that the opening and closing odometer readings calculated by the Digital FBT Logbook is of sufficient integrity to be odometer readings of the car.

41. It is accepted that the opening and closing odometer readings for each car journey detailed in the Digital FBT Log book Report satisfies the requirements of paragraph (d) of the definition of 'log book records' in subsection 136(1).

42. The number of kilometres travelled by the car in the course of each journey is also detailed by the Digital FBT Logbook Report thus satisfying the requirement of paragraph (e) of the definition of 'log book records' in subsection 136(1).

43. Paragraph (f) of the definition of 'log book records' in subsection 136(1) requires the purpose or purposes of the business journeys to be recorded. Further, the definition of 'log book records' requires that entries be made at, or as soon as reasonably practicable after, the end of the journey.

44. The classification of a journey as being for business use or private use is input by the driver by logging into the cloud-based application via their mobile device or their computer at the end of each car journey. For business journeys, the driver must also enter the purpose of the trip.

45. It is expected that the purpose recorded for each business journey is sufficiently descriptive to enable the journey to be classified as a business journey and that the relevant classification and description will be made at the end of each journey or as soon

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<sup>1</sup> Pan Macmillan Australia (2025) *The Macquarie Dictionary online*, [www.macquariedictionary.com.au](http://www.macquariedictionary.com.au), accessed 7 July 2025.



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as reasonably practicable thereafter. Provided this occurs within a week of the journey occurring, it will be accepted that the entry was made as soon as practicable after the end of the journey.

46. It is accepted that the Digital FBT Logbook satisfies the requirements of paragraph (f) of the definition of 'log book records' in subsection 136(1).

47. It is considered that the reports generated by the Digital FBT Logbook are 'a daily log book or similar document' that satisfies the requirement of being made in the English language at, or as soon as reasonably practicable after, the end of the journey.

48. The reports generated by the Digital FBT Logbook satisfy the definition of 'log book records' in subsection 136(1) provided the report is completed for an 'applicable log book period' as defined in subsection 162H(1).

#### ***Are the logbook records maintained for an 'applicable log book period'?***

49. The definition of 'log book records' in subsection 136(1) also requires that each business journey recorded in the logbook records be in relation to a 'period'. Paragraph (a) of section 10A refers to 'log book records' being maintained for an 'applicable log book period'.

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

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.

51. It is accepted that in the absence of evidence to the contrary in a particular case, all employers using the Digital FBT Logbook in relation to any car fringe benefits they provide will maintain the necessary records for the duration of the 'applicable log book period' (as the latter term is defined in subsection 162H(1)).

52. Accordingly, it is further considered that odometer and logbook reports that are generated by the Digital FBT Logbook satisfy all of the relevant requirements of the definition of 'log book records' as defined in subsection 136(1).

#### ***Does the Digital FBT Logbook satisfy the requirements of the definition of 'odometer records' under subsection 136(1)?***

53. In order to meet the requirements of section 10A, it is essential that 'odometer records' are maintained in addition to 'log book records'.

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

***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

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- (c) if paragraph 162K(2)(b) or 162L(2)(b) applies with effect from a particular date—the odometer readings of both the replacement car and of the original car referred to in that paragraph, as at that date;

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

55. The definition of ‘odometer records’ in subsection 136(1) requires that odometer readings be recorded both at the ‘commencement’ and at the ‘end’ of the periods.

56. Users of the Digital FBT Logbook input the details of the odometer reading. The Digital FBT Logbook also has the ability to read the GPS location from a telematics device to obtain odometer readings.

57. As stated in paragraph 51 of this Ruling, it is accepted that in the absence of evidence to the contrary in a particular case, all employers using the Digital FBT Logbook in relation to any car fringe benefits they provide will maintain the necessary records for the ‘applicable log book period’.

58. A report can be generated at the end of the logbook period showing the odometer recordings made and the type of journey undertaken. It is accepted that the Digital FBT Logbook meets the necessary requirement of having entries made in English at, or as soon as reasonably practicable after, the end of the journey.

59. It is considered that the reports generated by the Digital FBT Logbook satisfy all of the relevant requirements of the definition of ‘odometer records’ as defined in subsection 136(1) for an ‘applicable log book period’.

***Do reports generated by the Digital FBT Logbook provide ‘odometer records’ for the ‘holding period’?***

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

61. Section 162C states:

Unless the contrary intention appears, a reference in this Act to a period in a year of tax during which a person held a car is a reference to the period that:

- (a) commences on whichever of the following times is applicable:
- (i) if the person held the car at the time of commencement of the year of tax—that time;
  - (ii) in any other case—the time in the year of tax when the person commenced to hold the car; and
- (b) ends at whichever of the following times is applicable:
- (i) if the person continued to hold the car until the time of the end of the year of tax—that time;
  - (ii) in any other case—the time in the year of tax when the person ceased to hold the car.

62. Subsection 162(1) states, among other things, that a car will be held by a person if that person either owns or leases the car. Therefore, the continuous period during a FBT year (including the whole year of tax, where applicable) where an employer either owns or leases a car will be the ‘holding period’ of that car.

63. Consequently, the odometer readings at the beginning and end of the period during the FBT year (including the whole year of tax, where applicable) where an employer either

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owns or leases a car will have to be determined. If the Digital FBT Logbook is used continuously for the whole period that a car is held during a FBT year, the Digital FBT Logbook will provide odometer readings for both the beginning and end of that holding period.

64. However, if the Digital FBT Logbook is not used continuously for the whole of the holding period of the car during the FBT year, the employer will need to separately maintain the odometer readings for the holding period.

***Does the Digital FBT Logbook enable employers to estimate the number of business kilometres travelled during the holding period in a logbook year of tax?***

65. 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).

66. 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.

67. The Digital FBT Logbook automatically calculates the business kilometres and business use percentage where it is used continuously for the whole of the period of the year for which the car is held. Therefore, where the Digital FBT Logbook is used continuously for the whole of the period of the year for which the car is held, the reports generated will enable the employer to estimate the number of business kilometres travelled during the holding period.

68. However, where the Digital FBT Logbook is not continuously used for the whole of the holding period, the employer, in estimating the number of business kilometres travelled during the holding period, will need to take all relevant matters into account, including any other logbook records and odometer records maintained by or on behalf of the user or driver, and any variations in the pattern of use of the car.

***Does the Digital FBT Logbook enable employers to specify the business use percentage during the holding period in a logbook year of tax?***

69. Paragraph 10A(e) requires the employer to specify a percentage as the 'business use percentage' applicable to the car for the holding period in a logbook year of tax.

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

business use percentage =

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

71. Where the Digital FBT Logbook is used continuously for the whole of the holding period, the Digital FBT Logbook Report will calculate the business use percentage for the

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period using the number of business kilometres and the odometer readings for the beginning and end of the holding period.

72. However, where the Digital FBT Logbook 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 – Does the Digital FBT Logbook meet the relevant requirements of section 10A?***

73. Where the Digital FBT Logbook is used continuously for the whole of the period of the year for which the car is held, the reports generated by the system for that period will meet all the necessary requirements of section 10A.

74. Where the Digital FBT Logbook is not used continuously for the whole of the period of the year for which the car is held, the reports generated by the system will not by itself satisfy the requirements of section 10A. Section 10A is only satisfied if all of the requirements as captured in paragraph 31 of this Ruling are met.

***Does the Digital FBT Logbook meet the relevant requirements of section 10B?***

75. Section 10B states:

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 not 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 during the holding period in the car if, and only if:

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

76. The definitions of the terms 'odometer records', 'holding period' and 'business use percentage' are as defined in paragraphs 54, 60 and 70 of this Ruling respectively.

77. Where the Digital FBT Logbook is used continuously for the whole of the holding period, the generated reports will meet all the necessary requirements of section 10B in a non-logbook year of tax as long as they:

- provide odometer records for the beginning and end of that holding period
- determine the number of kilometres travelled on the journeys classified as business journeys during the period for which the system is continuously used, and

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- calculate the business use percentage for the selected period using the determined number of business kilometres travelled and the odometer readings for the beginning and end of the holding period.

78. An employer in a non-logbook year of tax who does not use the Digital FBT Logbook in that year of tax, or does not use it for the whole of that period that the car is held but has used the system in one of the previous 4 FBT years continuously for an 'applicable log book period', will not by itself satisfy the requirements of section 10B. The employer will 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 for which the car was held using all the relevant matters including the reports generated by Digital FBT Logbook and any variations in the pattern of use of the car, and
- specify 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.

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## References

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### *Legislative references:*

- FBTAA 10
- FBTAA 10(2)
- FBTAA 10A
- FBTAA 10A(b)
- FBTAA 10A(d)
- FBTAA 10A(e)
- FBTAA 10B
- FBTAA 136(1)
- FBTAA 162(1)
- FBTAA 162C

- FBTAA 162F
- FBTAA 162G
- FBTAA 162G(1)
- FBTAA 162G(1)(a)
- FBTAA 162G(1)(b)
- FBTAA 162H(1)

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- Pan Macmillan Australia (2025) *The Macquarie Dictionary online*,  
<http://www.macquariedictionary.com.au>

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### ATO references

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