



# ***PR 2023/19A1 - Addendum - Fringe benefits tax consequences for employers under an Origin electric vehicle subscription agreement***

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# Addendum

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## Product Ruling

### Fringe benefits tax consequences for employers under an Origin electric vehicle subscription agreement

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Product Ruling PR 2023/19 to incorporate new scheme documents.

PR 2023/19 is amended as follows:

**1. Paragraph 1**

Omit the wording of the paragraph; substitute:

This Ruling sets out the fringe benefits tax (FBT) consequences for an employer (Employer) of an employee (Employee) to whom Origin Energy Electricity Limited (Origin) provides an Electric Vehicle (EV) on a subscription basis under the terms and conditions of an Electric Vehicle Subscription Agreement (Subscription Agreement).

**2. Paragraph 3**

In the last dot point, omit 'Master Agreement'; substitute 'EV Subscription Master Agreement (Master Agreement)'.

**3. Paragraph 10**

(a) Omit all dot points; substitute:

- application for a product ruling as constituted by documents and information received on 23 May 2023 and 24 October 2024
- EV Subscription Master Agreement between Origin and the Employer received on 23 May 2023, and, as updated, on 24 October 2024
- Electric Vehicle Subscription Agreement between Origin, the Employer and the Employee received on 23 May 2023 and, as updated, on 24 October 2024
- Electric Vehicle Subscription Agreement between Origin, the Employer and the Employee received on 24 October 2024<sup>1A</sup>
- Electric Vehicle Subscription Terms of Use (Terms of Use) last updated 10 May 2023 and 24 October 2024
- EV Subscription Salary Package – Order Proposal (Order Proposal) received on 23 May 2023 and, as updated, on 24 October 2024<sup>1B</sup>, and

- EV Subscription Salary Package – Confirmed Order received on 24 October 2024.<sup>1C</sup>
- (b) At the end of the fourth dot point, insert new footnote 1A:  
<sup>1A</sup> For execution where the Employer is not required to enter into the Master Agreement with Origin (see paragraph 14 of this Ruling).
- (c) In the sixth dot point, after '24 October 2024', insert new footnote 1B:  
<sup>1B</sup> This EV Subscription Salary Package – Order Proposal has been renamed EV Subscription Salary Package – Confirmed Order. From 24 October 2024, all references to 'Order Proposal' in this Ruling should be read to refer to both or either of the Confirmed Orders referenced in paragraph 10 of this Ruling, as applicable.
- (d) At the end of the last dot point, insert new footnote 1C:  
<sup>1C</sup> For execution where the Employer is not required to enter into the Master Agreement with Origin (see paragraph 14 of this Ruling).

**4. Paragraph 11**

Omit 'n4o'; substitute 'no'.

**5. Paragraph 14**

Omit the first sentence; substitute:

Employers that wish to subscribe for one or more EVs from Origin and (since 24 October 2024) are not classified as a 'small' employer by Origin, enter into the Master Agreement with Origin. From 24 October 2024, Employers that are classified as a 'small' employer by Origin are not required to enter into the Master Agreement with Origin.

**6. Paragraph 15**

- (a) Omit ' under the Master Agreement between Origin and the Employer for each particular Employee'.
- (b) In the second dot point, omit 'separate, individual'.

**7. Paragraph 16**

- (a) In the first dot point, omit ', and not for any business use associated with the Employer'; substitute '(without prohibiting the Employee from using the EV for purposes of their employment with the Employer)'.
- (b) In the second dot point, after 'Master Agreement', insert '(if applicable)'.

**8. Paragraph 26**

Omit 'Whilst'; substitute 'While'.

This Addendum applies both before and after its date of issue.

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**Commissioner of Taxation**

4 December 2024

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## ATO references

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