

# Does Your Logbook Pass the 30 second Test?

	Y/N
1. Covers a period of at least 12 continuous weeks?	
2. <i>Business usage was calculated correctly (by excluding private trips)?</i>	
3. The log book entries of the trips are recorded as soon as possible after trip was completed?	
4. <i>Description includes purpose of the trip, (the destination is also useful)?</i>	
5. Information is accurate and consistent with employer/business records and incurred in earning your income?	
6. <i>Logbook is relevant and reflective of your <u>current</u> employment situation and travel patterns (usage has not varied significantly from the logbook period) ?</i>	
7. Logbook is less than 5 years old or for current logbooks it covers at least part of the current financial year?	
8. <i>You have maintained your annual odometers records?</i>	
9. You have kept documentation (invoices) for Registration, Green Slip, Insurance, Repairs & Maintenance etc. ?	
10. <i>You have documentation for fuel or can demonstrate a reasonable calculation (based on average price of fuel and manufacturers usage guide)?</i>	
11. You “own” the car – that is registered in your name, and/or you have documented the arrangements, and it is not part of a salary sacrifice arrangement?	
12. <i>Has the reimbursement of costs (if any) been allowed for?</i>	
Total Score	
<i>Even having one wrong answer is potentially an issue!</i>	

Other alternatives:

Set Rate of 68c per kilometre up to a maximum of 5000kms per car.

Substantiation is much simpler but one needs to be able to demonstrate the basis of a reasonable estimate of the kms travelled.

Other non “car” vehicles such as utes designed to carry more than one tonne, where the any private usage is minimal and incidental to the trade/occupation are exempt from the log book requirements – but one is still required to keep proper records and be able to demonstrate the usage and costs incurred.



Tax agent  
70561002