

VEHICLE LOG BOOK

Page No.

Car No.

DATE OF JOURNEY		PURPOSE OF JOURNEY	ODOMETER		KILOMETERS TRAVELLED		EXPENSES (Vouchers to be kept for all Expenses)				AMOUNT OF EXPENSE	GST	REF No.		
START DATE	END DATE		START	END	BUSINESS	PRIVATE	DATE EXPENSE INCURRED	DATE DOCUMENT MADE OUT	NAME OR BUSINESS NAME OF SUPPLIER	NATURE OF GOODS OR SERVICE					
						PROGRESSIVE TOTAL								PROGRESSIVE TOTALS	

SAMPLE

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CALCULATIONS FOR TAX PURPOSES

INCOME YEAR ENDED/...../.....

VEHICLE No

VEHICLE DETAILS

CAR MAKE

MODEL

REGISTRATION No ENGINE CAPACITY

EXPENSES SUMMARY

- 1) TOTAL COSTS PER LOG BOOK
- 2) LEASING COSTS
- 3) DEEMED DEPRECIATION
- 4) IMPUTED INTEREST
- 5) REGISTRATION
- 6) INSURANCE
- 7) FUEL (IF NOT INCLUDED IN (1) ABOVE)
- 8) REPAIRS (IF NOT INCLUDED IN (1) ABOVE)
- 9) MAINTENANCE (IF NOT INCLUDED IN (1) ABOVE)
- 10) OTHER EXPENSES (SPECIFY)

TOTAL EXPENSES FOR THE YEAR \$

PRIVATE USE OF VEHICLE
PRIVATE KILOMETRES % OF TOTAL EXPENSE

BUSINESS USE OF VEHICLE
BUSINESS KILOMETRES % OF TOTAL EXPENSE

TOTAL EXPENSES FOR THE YEAR \$

LOG BOOK PERIOD

DATE LOG BOOK PERIOD BEGINS

DATE LOG BOOK PERIOD ENDS

TOTAL DISTANCE TRAVELLED SUMMARY

ODOMETER READING AT END OF PERIOD Km

ODOMETER READING AT START OF PERIOD Km

TOTAL KILOMETRES TRAVELLED

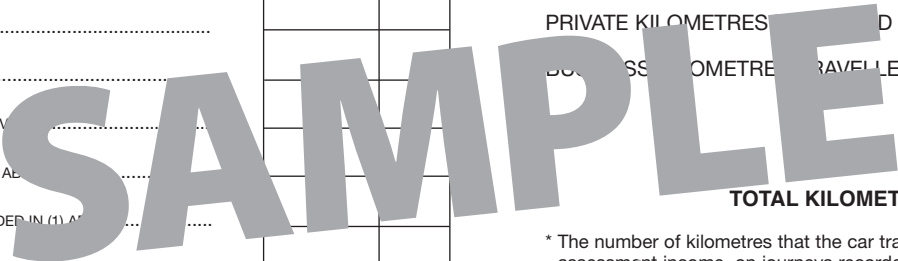
PRIVATE KILOMETRES TRAVELLED %

BUSINESS KILOMETRES TRAVELLED* %

100%

TOTAL KILOMETRES TRAVELLED

* The number of kilometres that the car travelled, in the course of producing your assessment income, on journeys recorded in the Log Book.



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ODOMETER RECORD

DATE OF END OF PERIOD Km

ODOMETER READING AT END OF PERIOD Km

DATE OF START OF PERIOD Km

ODOMETER READING AT START OF PERIOD Km

TOTAL KILOMETRES TRAVELLED

NOTES ON THE USE OF THE LOG BOOK AND ODOMETER RECORD

HOW TO KEEP A LOG BOOK

- (1) It is in your interests to record in the log book any journey made in the car during the log book period in the course of producing your assessable income. If a journey is not recorded, the log book will indicate a lower business use percentage than is actually the case.
- (2) A journey is recorded by making in the log book an entry specifying:
 - (a) the day the journey began and the day it ended;
 - (b) the car's odometer readings at the start and end of the journey;
 - (c) how many kilometres the car travelled on the journey;
 - (d) why the journey was made.The record must be made at the end of the journey or as soon as possible afterwards.
- (3) If 2 or more journeys in a car are made in a day on the same day in the course of producing your assessable income, they can be recorded as a single journey.
- (4) The following must be entered in the log book;
 - (a) when the log book period begins and ends;
 - (b) the car's odometer readings at the start and the end of the period;
 - (c) the total number of kilometres that the car travelled during the period;
 - (d) the number of kilometres that the car travelled, in the course of producing your assessable income, on journeys recorded in the log book;

- (e) the number of kilometres referred to in paragraph (d), expressed as a percentage of the total number referred to in paragraph (c).

Each of the entries must be made at or as soon as possible after the start or end of the period, as appropriate.

- (5) Each entry in the log book must be in English.

HOW TO KEEP ODOMETER RECORDS FOR A CAR FOR A PERIOD

- (1) Odometer records for a period are kept in the form of a document in which the following are entered;
 - (a) the car's odometer readings at the start and the end of the period;
 - (b) the number of kilometres that the car travelled during the period.
- (2) Each entry under subsection (1) must be in English and must be made at or as soon as possible after the start or end of the period, or the end of the specified day, as appropriate.
- (3) The following must also be entered in the document:
 - (a) the car's make, model and registration number (if any);
 - (b) if the car has an internal combustion engine - its engine capacity expressed in cubic centimetres.
- (4) Each entry under subsection (3) must be made in English and must be made before you lodge your income tax return.
- (5) The Commissioner may allow you to make an entry under this section after you lodge your income tax return.