



Jeffkins Accountancy

Income tax & Business Advisors

Knowledge, Advice, Results

MOTOR VEHICLE LOG BOOK

JEFFKINS ACCOUNTANCY & BUSINESS SOLUTIONS

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COMPANY NAME: _____

DRIVERS NAME: _____

YEAR ENDED: 30 JUNE _____

CAR MAKE: _____

MODEL: _____

REGISTRATION: _____

ODOMETER READING WHEN STARTING LOG BOOK _____K	DATE ___/___/___	BUSINESS KILOMETRES _____B	K
		TOTAL KILOMETRES _____T	K
ODOMETER READING AT END OF LOG BOOK _____K	DATE ___/___/___	BUSINESS PERCENTAGE (PER LOGBOOK) _____B/T X100	%

WHEN YOU CAN CLAIM AND CAN'T CLAIM FOR CAR EXPENSES

WHAT YOU CAN CLAIM FOR BUSINESS CAR TRAVEL COSTS

- directly between two separate workplaces - for example, when you have a second job
- from your normal workplace to an alternative workplace (for example, a client's premises) while still on duty and back to your normal workplace or directly home
- if your home was a base of employment - you started your work at home and travelled to a workplace to continue your work for the same employer
- if you had shifting places of employment - you regularly work at more than one site each day before returning home
- from your home to an alternative workplace for work purposes and then to your normal workplace or directly home. This does not apply where the alternative workplace has become a regular workplace
- if you need to carry bulky tools or equipment you use for work and couldn't leave them at your workplace - for example an extension ladder
- deliver items or collect supplies

WHAT YOU CAN'T CLAIM FOR CAR TRAVEL COSTS

You can't claim the cost of driving your car between work and home just because:

- you do minor work related tasks - for example picking up mail on the way to work or home
- you have to drive between your home and your workplace more than once a day
- you are on a call - for example: you are on stand by duty and your employer contacts you at home to come into work
- there is no public transport near where you work
- you work outside normal business hours - for example: shift work or overtime
- your home was a place where you ran your own business and you travelled directly to a place of work where you worked for somebody else
- you do some work at home

ITINERANT WORK

You cannot count your home as a workplace unless you carry out itinerant work.

If you do itinerant work (or have shifting place of work) you can claim cost for driving between workplaces and your home. The following factors may indicate you do itinerant work:

- Travel is a fundamental part of your work, as the very nature of your work, not just because it is convenient to you or your employer
- you have a 'web' of work places you travel to, throughout the day
- you continually travel from one site to another
- you are often uncertain of the location of your work site
- your employer provides an allowance in recognition of your need to travel continually between different work sites & you use this allowance to pay for your travel

HOW TO USE MOTOR VEHICLE LOGBOOK

- You must keep a logbook for a minimum of 13 weeks in the first year you use your car for business and every five years thereafter **(Only record business travel)**
- You must record odometer reading when starting motor vehicle logbook the on front page
- You must record closing odometer reading at the end of log book on the front page
- You need to record your opening odometer reading at the start of each journey & the closing odometer reading at the end of your journey
- You need to calculate & record the distanced travelled on your journey by taking odometer reading at end of journey less odometer reading at start of journey
- You will need to narrate what each business travel is for example (appointment with client, banking, delivery)

If you carry large bulky tools & equipment permanently or on a regular basis or the vehicle is fitted out with racking please take a photo to demonstrate this and attach to the log book.

Please see motor vehicle log book example below:

ODOMETER READING WHEN STARTING LOG BOOK _____12963_____K	DATE 2 /07/16	BUSINESS KILOMETRES B	262
		TOTAL KILOMETRES T	470
ODOMETER READING AT END OF LOG BOOK _____13433_____K	DATE 31 /07/16	BUSINESS PERCENTAGE (PER LOGBOOK) B/T X100	55.74%

DATE	ODOMETER AT START OF	ODOMETER AT END OF	DISTANCED	PURPOSE OF JOURNEY
2/07/2016	12963	12984	21	Deliveries
3/07/2016	12990	13007	17	Client appointment
4/07/2016	13020	13035	15	Collect orders
7/07/2016	13060	13087	27	Appointment with client on way home
8/07/2016	13087	13107	20	Pick up office supplies on way to office
10/07/2016	13180	13222	42	Pick up mail at post office
11/07/2016	13223	13227	4	Banking
13/07/2016	13250	13292	42	Sales appointment
14/07/2016	13310	13330	20	Sales appointment
15/07/2016	13340	13350	10	Client appointment
16/07/2016	13372	13393	21	Collect orders from warehouse
17/07/2016	13410	13433	23	Client appointment
TOTAL BUSINESS KILOMETRES			262	NOTE: ONLY RECORD BUSINESS TRAVEL

DATE	ODOMETER AT START OF JOURNEY	ODOMETER AT END OF JOURNEY	DISTANCED TRAVELLED	PURPOSE OF JOURNEY
TOTAL BUSINESS KILOMETRES				NOTE: ONLY RECORD BUSINESS TRAVEL

DATE	ODOMETER AT START OF JOURNEY	ODOMETER AT END OF JOURNEY	DISTANCED TRAVELLED	PURPOSE OF JOURNEY
TOTAL BUSINESS KILOMETRES				NOTE: ONLY RECORD BUSINESS TRAVEL

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TOTAL BUSINESS KILOMETRES				NOTE: ONLY RECORD BUSINESS TRAVEL

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TOTAL BUSINESS KILOMETRES				NOTE: ONLY RECORD BUSINESS TRAVEL

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TOTAL BUSINESS KILOMETRES				NOTE: ONLY RECORD BUSINESS TRAVEL