The ATO is continuing to perform extensive audits on work-related deductions including motor vehicle expenses. Given, that a typical work-related motor vehicle expenses claim can amount to several thousand dollars, it is vital that you are able to provide the necessary substantiation records. We highly recommend that you continuously maintain a log book, to record work-related travel.

In order for us to maximise your motor vehicle expenses claim and reduce the possibility of an ATO audit, please provide the following details:

|  |  |
| --- | --- |
| Do you possess a current motor vehicle logbook (i.e. kept for a minimum of 12 weeks in the last 5 years)? |  |

**(Important: You cannot claim deductions under the “logbook” method without having a completed current logbook.)**

|  |  |  |  |
| --- | --- | --- | --- |
| **VEHICLE DETAILS** | | | |
| Registration Number |  | Date of Purchase |  |
| Make of Vehicle |  | Purchase Price (excl. Trade-In) | $ |
| Model of Vehicle |  | Date of Sale |  |
|  |  | Sale Price | $ |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **VEHICLE EXPENSES** | | | | | |
| Fuel / Oil |  | **Services (e.g. RACV)** |  | Other |  |
| Insurance |  | **Rego / 3rd Party Ins.** |  | Business Parking |  |
| Repairs |  | Lease Payments |  | **Etag Business Use** |  |
| **Interest** |  | Tyres / Battery |  |

|  |  |
| --- | --- |
| **ODOMETER DETAILS** | |
| Odometer Reading @ 1/7/2016 or purchase date if later |  |
| Odometer Reading @ 30/6/2017 or sale date if earlier |  |
| Total Kilometres |  |
| Log Book Business Usage | % |
| Business Kilometres |  |

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| --- |
| **CLAIM METHOD** |

**The substantiation rules in respect of car expenses provide for two methods of claiming such expenses as allowable deductions. On the basis of the information you have provided above we will calculate the best claim for you.**

You can claim a deduction for work-related car expenses if you use your own car in the course of performing your job as an employee, for example, to:

* carry bulky tools or equipment
* attend conferences or meetings
* deliver items or collect supplies
* travel between two separate places of employment (for example, when you have a second job)
* travel from your normal workplace to an alternative workplace; and back to your normal workplace or directly home
* travel from your home to an alternative workplace; and then to your normal workplace or directly home (for example, if you travel to a client's premises)
* perform itinerant work.

**LOG BOOK METHOD**

Where a log book has been maintained for a period of at least 12 consecutive weeks, it can be used to establish an estimate of the business use percentage. That percentage of all receipted expenses can be claimed.

**CENTS PER KILOMETRE METHOD**

You can claim 66 cents per kilometre using a reasonable estimate of business kilometres. A maximum of 5,000 kilometres can be claimed using this method. We recommend that you have **at least 4 consecutive weeks** of travelling records to support your claim.

|  |  |
| --- | --- |
| **SPECIAL NOTE:** | **You cannot usually claim motor vehicle expenses where your motor vehicle is provided through a novated lease or other salary packaged arrangement.** |