



Logbook factsheet

Logbook method

Your logbook is valid for five years. If this is the first year you are using this method (or the five years has expired) you will need to ensure you keep a valid logbook for this year. The detail recorded in your logbook will determine if it is valid. We've provided examples below to show incorrect and correct recording methods. The logbook must cover at least 12 continuous weeks. That 12 week period needs to be representative of your travel throughout the year. Note - if your circumstances change, such as a change in the type of work undertaken, you may need to start a new logbook.



INCORRECT RECORDING - NOT VALID

VEHICLE LOG BOOK

Car No.

DATE OF JOURNEY		PURPOSE OF JOURNEY	ODOMETER		KILOMETRES TRAVELLED	
START DATE	END DATE		START	END	BUSINESS	PRIVATE
10.2.15	10.2.15	Jobsites	44558	44645	87	
11.2.15	11.2.15	Jobsites	44645	44762	117	
12.2.15	12.2.15	Training	44789	44886	67	

NOT VALID



CORRECT RECORDING - VALID

DATE OF JOURNEY		PURPOSE OF JOURNEY	ODOMETER		KILOMETRES TRAVELLED	
START DATE	END DATE		START	END	BUSINESS	PRIVATE
10.2.15	10.2.15	Home/Swanton st, CBD (Plumbing, carry tools)	44558	44619	61	
10.2.15	10.2.15	CBD/Lawn Rd, Dandenong (Plumbing)	44619	44655	36	
10.2.15	10.2.15	Dandenong/charter Rd, Ringwood (Plumbing)	44655	44677	22	
10.2.15	10.2.15	Ringwood/coles (Grocery)	44677	44710		33
10.2.15	10.2.15	coles / Cranbourne (Home)	44710	44714		4
11.2.15	11.2.15	Home/Beach st, Frankston (Plumbing + carry tools)	44714	44731	17	
11.2.15	11.2.15	Frankston/Bourke st, CBD (Plumbing)	44731	44785	54	
11.2.15	11.2.15	CBD/Victoria St, Williamstown (Plumbing)	44785	44799	14	
11.2.15	11.2.15	Williamstown/Cranbourne High (pick up kid)	44799	44860		61
11.2.15	11.2.15	Cranbourne High / Home	44860	44865		5
12.2.15	12.2.15	Home / Hampton Park / Home (Training)	44865	44892	27	

PROGRESSIVE TOTAL

VALID

What to record in your logbook

Your logbook must include:

- when the logbook period begins and ends
- the car's odometer readings at the start and end of the logbook period
- the total number of kilometres the car travelled during the logbook period
- the business-use percentage for the logbook period
- the number of kilometres travelled for each journey (if you made two or more journeys in a row on the same day, you can record them as a single journey) – you will need to record the;
 - o start and finishing dates of the journey
 - o odometer readings at the start and end of the journey
 - o kilometres travelled
 - o destination travelled
 - o reason for the journey

What other records must i keep each year

- the odometer readings at the start and end of each income year you use the logbook method
- receipts or other documents showing fuel and oil expenses, or a reasonable estimate based on odometer readings
- receipts or other documents showing other expenses for your car – for example: registration, insurance, lease payments, services, tyres, repairs and/or interest charges.

Using the logbook for two or more cars

If you want to use the logbook method for two or more cars, the logbook for each car must cover the same period. The 12-week period you choose should be representative of the business use of all cars.

For further information speak with your Highview Accountant, or visit the ATO website:

<https://www.ato.gov.au/Business/Income-and-deductions-for-business/Deductions/Motor-vehicle-expenses/Claiming-motor-vehicle-expenses-as-a-sole-trader/Logbook-method/>