



WORK RELATED TRAVEL EXPENSES (D2)

SUBSTANTIATION REQUIREMENTS

What does this cover:

- Overnight Travel / Living Away
- 1 Tonne / Commercial Vehicles
- Parking Expenses
- Toll Expenses
- Other Travel Expenses (Taxi, Train, Bus, Flight)

OVERNIGHT TRAVEL

What you can claim?

You can claim travel expenses you incur when you travel and stay away from home overnight for a work purpose (performing your employment duties).

- You will be travelling overnight for work in the course of performing your employment duties, if:
 - there is no change to your regular place of work (the usual or normal place where you start and finish your work duties for your employer)
 - you're away from home for short periods of time
 - you stay in short term accommodation such as a hotel.
- Costs you can claim include:
 - Accommodations
 - Meals
 - Incidental expenses
- You can only claim costs if you have spent the money yourself and weren't reimbursed.

What you can't claim?

You can't claim travel expenses if you don't stay away from your home overnight.

- You won't be travelling away from home overnight for work if:
 - because of your personal circumstances, you live a long way from where you work
 - you're living at a location where you are working
 - you choose to sleep at or near your workplace rather than returning home.

SUBSTANTIATION REQUIREMENTS (What do you need to prove your claim)

1	Confirmation/Evidence of number of nights away and why they were required.
2	Letter from employer confirming: <ul style="list-style-type: none"> - requirement to work away from home and that it was for a short period of time (not a genuine living away from home) - no reimbursement and any allowances were included in Gross Wages or allowances section of your Income Statement.
3	Meal Expenditure: <ul style="list-style-type: none"> - Copy of any meal receipts - List of places eaten and average costing (provide menu/evidence).
4	Accommodation: <ul style="list-style-type: none"> - Copy of any Accommodation invoices & proof of payment.



1 TONNE / COMMERCIAL VEHICLES

How does it work?

- Your vehicle is not considered to be a car if it is a vehicle that:
 - has a carrying capacity of one tonne or more, such as a ute or panel van
 - can transport nine passengers or more, such as a minivan.
- In these circumstances – for example, if you use a ute – you can claim the actual expenses that relate to your work travel. Examples of actual expenses include:
- fuel
 - oil
 - insurance
 - repairs and servicing
 - car loan interest
 - registration
 - depreciation.
- You must keep records of all your actual expenses to prove your expense claims.
 - You must also have records that show how you have calculated your work travel as a percentage of your overall travel. While it is not a requirement to keep a logbook, it is the easiest way to show how you have calculated your work-related use of the vehicle.
 - You cannot use the Cents per KM method for these vehicles.

SUBSTANTIATION REQUIREMENTS (What do you need to prove your claim)

1	Details of how your claim was calculated (that is, a description of each expense included in the claim and the amount claimed for each expense).
2	Copy of minimum 4 week travel Log outlining both work related and private travel to provide an indication on the work related percentage of the vehicle (We recommend maintaining a full 12 week logbook to ensure you have a better chance at substantiating your claim).
3	Letter from employer outlining the below points: <ul style="list-style-type: none"> - Requirement to travel to different sites - Requirement to carry bulky tools (give examples) - if this is the reason you are entitled to claim. - Does the employer have a secure lockable facility to store tools overnight?
4	Copies of all fuel receipts (must be legible, we recommend taking photo copies or using the ATO myDeductions app)
5	Copy of Vic Roads registration invoice and receipt/confirmation of payment.
6	Copy of Insurance Policy invoice and receipt/confirmation of payment.
7	Copy of Repair & Maintenance invoices and receipt/confirmation of payment.
8	Copy of Original Car Purchase Invoice.
9	Copy of Finance Contract for car loan.
10	Copy of Depreciation Schedule (contained in your tax return).
11	If your claim relates to the transport of bulky tools and equipment provide: <ul style="list-style-type: none"> - a list of all work items carried, the weight and size. - details of the types of secure storage available on sites, and why you can't store your tool there.
12	Photos of Work Vehicle packed full of tools and work equipment.



PARKING EXPENSES

How does it work?

- You can claim a deduction for parking fees you incur on work-related trips.
- You can't claim a deduction for parking at or near a regular place of work.
- You must have spent the money yourself and have not been reimbursed.

SUBSTANTIATION REQUIREMENTS (What do you need to prove your claim)

1	<ul style="list-style-type: none"> - Copy of all Parking invoices/receipts (must be legible, we recommend taking photo copies or using the ATO mydeductions app) - Details of requirement to park at particular facility - Confirmation this expense is not reimbursed by employer
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TOLL EXPENSES

How does it work?

- You can claim a deduction for tolls you incur on work-related trips.
- You can't claim a deduction for tolls you incur for trips between your home and work. These are a private expense.
- You must have spent the money yourself and have not been reimbursed.

SUBSTANTIATION REQUIREMENTS (What do you need to prove your claim)

1	<p>Tolls - Citylink/Eastlink:</p> <ul style="list-style-type: none"> - Copy of all 12 months Toll invoices & payments made throughout the year. - 1 - 2 Months (minimum) Highlighted work related trips to show % claim. - Confirmation this expense is not reimbursed by employer.
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OTHER TRAVEL EXPENSES

How does it work?

- You can claim a deduction for costs you incur such as the below on work-related trips:
 - Taxi/Train/Bus Travel
 - Air Travel
- You can't claim a deduction for costs you incur for trips between your home and work. These are a private expense.
- You must have spent the money yourself and have not been reimbursed.

SUBSTANTIATION REQUIREMENTS (What do you need to prove your claim)

1	<ul style="list-style-type: none"> - Copy of all invoices/receipts (must be legible, we recommend taking photo copies or using the ATO myDeductions app). - Details of requirement to incur this cost and how it relates to a work trip. - Confirmation this expense is not reimbursed by employer.
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