



Take full advantage

## PACK FACT

### USING A LOGBOOK

Remunerator wishes to clarify what is required to be completed when using a Logbook.

The definition of 'log book records' is to be found in sub-section 136(1) of the FBTAA. The definition is as follows:

**"log book records**, in relation to a car held by a person (in this definition called the **holder**), in relation to a period, means a daily log book or similar document in which, in respect of each business journey:

(a) that is undertaken in the car during the period; and

(b) that the holder, or a person acting on behalf of the holder, chooses to record in the document for the purpose of demonstrating the pattern of use of the car during the period;

an entry setting out particulars of:

(c) the date on which the journey began and the date on which it ended; and

(d) the respective odometer readings of the car at the beginning and end of the journey; and

(e) the number of kilometres travelled by the car in the course of the journey; and

(f) the purpose or purposes of the journey;

is made in the English language at, or as soon as reasonably practicable after, the end of the journey."

The ATO also has advised that if information relating to the log book travel is held in two different sources, this will satisfy the ATO requirements, providing that each requirement included in the definition of 'log book records' is satisfied by either or both of those sources.

Employers using separate items to record information would need to ensure that both information sources are retained for the required record keeping period.

#### DISCLAIMER

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