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Achieve International Excellence

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MOTOR VEHICLE LOG BOOK

This standard UWA log book was created following recommendations made to Australian Government Departments by the Australian Taxation Office in their publication "Administration of Fringe Benefits Tax – Better Practice Guide" (February 2006)



MOTOR VEHICLE LOG BOOK

Instructions

Log book records are maintained for a period of 12¹ weeks in one year (the logbook year) and are valid for five years.

Log book entries must be made at the start and end of each travel journey. Log sheet entries must record **both private and business kilometres** and record the **purpose of the journey** to provide satisfactory evidence of its business nature.

Log books are required to be completed in full and include the following information:

- Driver's full name
- Driver's employee number
- Date on which the journey started and ended
- Nights taken home with employee
- Odometer reading at start of journey
- Odometer reading at end of journey
- Number of kilometres travelled in the course of the journey
- Description of journey
- Split of personal to business kilometres

The Description of Journey column must provide detail of where the travel was from/to and the purpose of the travel (eg. home to work; or work to mtg @ RPH to work). The first two lines of the Motor Vehicle Log Book show examples of how the log should be completed for business and private use.

Private and Business Travel

As a general rule, travel to and from work is private use of a vehicle. While travel to work is a necessary pre-requisite to earning income, it is not undertaken in the course of earn

Business travel is any travel that is not private.

If you have any questions regarding the use of the Motor Vehicle Log Book please contact the Tax staff within the Financial Services department.

¹ The logbook period must be maintained for a minimum continuous period of twelve weeks. This period must be representative of normal vehicle use throughout the year.

