



**SOUTH WEST**  
TAX ACCOUNTANTS

## Tax Log Book Record Keeping

So you have been advised to keep a log book for tax purposes, what's next?

### Information to be recorded in log book records

We do not produce an official log book but we have provided a sample that you can use as an example. You can design your own log book or buy one of the many commercial products available. Regardless of which type of log book you use, all of the following details must be recorded for each business journey:

- the dates on which the journey began and ended
- the odometer readings at the start and end of each journey
- the kilometres travelled
- the purpose of the journey.

When recording the purpose of the journey, an entry stating 'business' or 'miscellaneous business' will not be enough. Your entry should sufficiently describe the purpose of the journey so that it can be classified as a business journey.

Your log book records must be in English and entries should be made at the end of a trip or as soon as reasonably practicable afterwards.

Where two or more business trips are undertaken consecutively on any day, only one entry for the series needs to be recorded in the log book. For example, an entry for a salesman who called on 10 customers while working in the Bathurst–Orange area of New South Wales could record the odometer readings at the start and end of the consecutive journeys and describe the purpose of the travel as '10 customer calls, Bathurst–Orange area'.

The period during which the log book is kept must be specified. This continuous period may overlap two tax years. You can keep your log book for up to five years (assuming there is no major change in the pattern of use). After the fifth year, you will need to keep a new log book.

## Sample car log book record

Here is a sample record from a log book:

Employer name:				Date:		
Make: Holden		Model: Commodore		Engine type: 3,800cc		Registration No: AAA 999
Date trip began	Date trip ended	Odometer start	Odometer end	Kilometres travelled		Purpose of the journey
				Business km	Private km*	
06/06/2008	06/06/2008	118,500km	118,570km	70km	0km	Visit mechanic, ATO
07/06/2008	07/06/2008	118,570km	118,580km	0km	10km	Private travel

**Private travel is not required to be shown, but you may include it in your records to help with calculations.**

You will require one log book per vehicle.