



Suite 4, 622 Ferntree Gully Road  
 Wheelers Hill Victoria 3150  
 PO Box 5221, Brandon Park Victoria 3150  
 T. +61 3 9561 8588  
 F. +61 3 9561 8677  
 E. [info@whmpartners.com.au](mailto:info@whmpartners.com.au)  
 W. [whmpartners.com.au](http://whmpartners.com.au)

The ATO is continuing to perform extensive audits on work-related deductions including motor vehicle expenses. Given, that a typical work-related motor vehicle expenses claim can amount to several thousand dollars, it is vital that you are able to provide the necessary substantiation records. We highly recommend that you continuously maintain a logbook, to record work-related travel.

In order for us to maximise your motor vehicle expenses claim and reduce the possibility of an ATO audit, please provide the following details:

Do you possess a current motor vehicle logbook (i.e. a minimum of 12 weeks since 1 July 2019)?  Yes  No

**(Important: You cannot claim deductions under the “logbook” method without having a completed current logbook)**

#### Vehicle Details

<b>Registration Number</b>		<b>Date of Purchase</b>	
<b>Make of Vehicle</b>		<b>Purchase Price (excl. Trade-In)</b>	\$
<b>Model of Vehicle</b>		<b>Date of Sale</b>	
<b>Engine Size</b>		<b>Sale Price</b>	\$

#### Vehicle Expenses

<b>Fuel / Oil</b>		<b>Services (e.g. RACV)</b>		<b>Depreciation</b>	
<b>Insurance</b>		<b>Rego / 3rd Party Ins.</b>		<b>Etag / Other</b>	
<b>Repairs</b>		<b>Lease Payments</b>		<b>TOTAL</b>	
<b>Interest</b>		<b>Tyres / Battery</b>			

#### Odometer Details

<b>Start Date</b>	
<b>Finish Date</b>	
<b>Odometer Reading @ Start</b>	
<b>Odometer Reading @ Finish</b>	
<b>Total Kilometres</b>	
<b>Logbook Business Usage</b>	%
<b>Business Kilometres</b>	

## CLAIM METHOD

The ATO has simplified car expense deductions. The substantiation rules in respect of car expenses provide two methods of claiming such expenses as allowable deductions. Based on the information you have provided above we will calculate the best claim for you. A brief explanation follows.

### LOGBOOK METHOD

Where a logbook has been maintained for a period of at least 12 consecutive weeks, it can be used to establish an estimate of the business use percentage. That percentage of all receipted expenses can be claimed.

### CENTS PER KILOMETRE METHOD

Expenses can be claimed on a cents per kilometre basis having regard to the size of the engine and a reasonable estimate of business kilometres. A maximum of 5,000 kilometres can be claimed using this method. Please ensure you **at least 4 consecutive weeks** of travelling records as your supporting document.

**NOTE: You cannot usually claim motor vehicle expenses where your motor vehicle is provided through a novated lease arrangement.**