

Motor vehicle expenses fact sheet

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When you can claim

You can claim a deduction for work related car expenses if you use your own car in the course of performing your job as an employee, for example to *(please tick the relevant boxes)*:

- Carry bulky tools or equipment (see special section below).
- Attend conferences or meetings.
- Deliver items or collect supplies.
- Travel between two separate workplaces provided one of the workplaces is not your home.
- Travel from your normal workplace to an alternative workplace and back to your normal workplace or directly home.
- Travel from your home to an alternative workplace and then to your normal workplace or directly home.
- Perform itinerant work.

When you can't claim

Most people can't claim travel between home and work because this travel is private. Distance or mode of transport is not a factor in this rule.

Bulky tools (please tick if applicable)

You can claim the cost of using your car to travel between your home and work if all of the following apply:

- You have to carry bulky tools or equipment you need to use at work.
- It is essential to transport the equipment to and from work and it is not done as a matter of convenience or personal choice.
- There is no secure storage at your workplace.

Claiming using the c/km method

- You can claim at the rate of 66c/km for the 2016-2017 income year.
- Your claim is limited to 5,000 km work related travel under this method.
- You have to keep a record such as diary entries of work related trips.

Claiming using the logbook method

- A logbook is kept of work related travel and total kilometres travelled for a period of at least 12 continuous weeks.
- Your claim is based on the percentage of work related travel during this period.
- Expenses include running costs and decline in value, but not purchase price or any principal borrowed.
- Odometer reading must be recorded at the beginning and end of each financial year.
- Fuel and oil can be claimed based on either actual receipts or estimated based on annual odometer readings.
- Written evidence must be kept for all other expenses.
- A new logbook must be completed on change of vehicles, if work related use changes significantly or every five years.

Claiming for vehicles other than cars

If your vehicle is a motorcycle or has a carrying capacity of one tonne or more you can only claim the actual expenses incurred, including:

- Fuel and oil.
- Repairs and servicing.
- Interest on a loan.
- Lease payments.
- Insurance.
- Registration.

If you use your vehicle other than a car for both work and private purposes you need to keep track of all your work related and private travel each year and keep receipts for all expenses, including fuel and oil.

The following pro forma may assist you in working out your claim:

Make & model:	_____	Registration plate:	_____
Cents per kilometre claim		Record of trips:	
Work related km:	_____	<input type="checkbox"/> diary <input type="checkbox"/> app <input type="checkbox"/> spreadsheet	
Logbook claim			
Opening odometer:	_____	Closing odometer:	_____
L/km:	_____	Average fuel cost:	_____
Actual fuel:	_____	Registration:	_____
Insurance:	_____	Repairs:	_____
Interest/Lease:	_____	Other:	_____

