Car logbook

The fields the logbook method asks for, from Division 28 of the Income Tax Assessment Act 1997 and the ATO's logbook-method pages. General information, not tax advice.

The car

Make and model

Registration number

Engine capacity, for a combustion engine (cc)

The logbook period

Day the period began

Odometer at the start (km)

Day the period ended

Odometer at the end (km)

Total kilometres in the period (km)

Business kilometres, from the journeys below (km)

Business use percentage (%)

business kilometres ÷ total kilometres × 100

Business journeys

Day the journey began	Day it ended	Odometer at start (km)	Odometer at end (km)	Kilometres	Destination	Why the journey was made	Entry made on

Make each entry at the end of the journey or as soon as possible afterwards. Two or more business journeys in a row on the same day can be recorded as one. Every entry in English. A business journey left out lowers the percentage the logbook shows.

Business journeys, continued

Day the journey began	Day it ended	Odometer at start (km)	Odometer at end (km)	Kilometres	Destination	Why the journey was made	Entry made on

Make each entry at the end of the journey or as soon as possible afterwards. Two or more business journeys in a row on the same day can be recorded as one. Every entry in English. A business journey left out lowers the percentage the logbook shows.

Odometer records, year by year

For each income year you rely on this logbook: the car's odometer readings at the start and the end of the period you held it, your estimate of its business kilometres and the business use percentage, recorded before you lodge the return for that year.

Income year	Odometer at the start (km)	Read on	Odometer at the end (km)	Read on	Business kilometres (your estimate)	Business use percentage	Recorded on

Keeping this logbook

- The logbook covers a continuous period of at least 12 weeks throughout which you held the car, broadly representative of your travel. It may run across the end of an income year. A car held for less than 12 weeks is logged for the whole time you held it.
- It is valid for five years. If your circumstances change so that it no longer represents your use of the car, you need a new one, and you may start a new one at any time.
- If you use the logbook method for two or more cars in the same income year, their logbooks cover the same period.
- Keep the logbook and the odometer records until the end of the last income year you rely on them, and then for another five years. Without them, no deduction can be worked out from this logbook's percentage.
- The logbook establishes the percentage. The expenses it applies to, such as fuel, electricity, registration, insurance, servicing and the decline in value, need receipts or other records of their own.