CUBE ACCOUNTING
Certified Practising Accountants

Vehicle Logbook Guide & Template

How to keep a compliant logbook & maximise your vehicle tax deduction

Why you need a logbook

If you use your personal vehicle for work and want to claim more than 5,000 kilometres per year, you need a logbook. The logbook method lets you claim the actual percentage of vehicle costs that relate to work use — which is usually much more than the cents-per-kilometre method allows.

Cents per km method	Logbook method
Claim up to 5,000km at the ATO's current cents per km rate. No receipts needed — but capped.	Claim your actual business-use % of ALL vehicle costs — fuel, insurance, registration, servicing, loan interest, and depreciation. Usually much larger.

ATO LOGBOOK RULES

- ☐ Kept for a continuous 12-week period representative of your year-round work pattern
- ☐ The 12-week period must fall within the income year you are claiming
- ☐ Every trip recorded during the 12 weeks — both business AND private
  The ratio of business to total km establishes your business-use percentage
- ☐ Each entry must include: date, destination, purpose, start odometer, end odometer, km travelled
  Missing any field makes the entry invalid
- ☐ Logbook is valid for 5 years — no new logbook needed unless your work pattern changes significantly
- ☐ Keep the logbook AND odometer records for the full 5-year period
  The ATO can request both at any time
- ☐ Record your odometer reading on 1 July and 30 June each year

WHAT COUNTS AS BUSINESS TRAVEL

- ☐ Travelling between two separate workplaces or job sites
- ☐ Travelling to pick up materials, supplies, or equipment for work
- ☐ Travelling to visit clients or suppliers
- ☐ Travelling to the bank, post office, or suppliers for business purposes
- ☐ Carrying bulky tools or equipment that cannot be stored at your workplace
  Must be genuinely unable to store elsewhere — not just inconvenient

WHAT DOES NOT COUNT

- ☐ Home to your regular place of work — this is private travel
- ☐ Personal errands, even if combined with a work trip
- ☐ Last job site to home (unless carrying bulky tools)

VEHICLE COSTS YOU CAN CLAIM (YOUR BUSINESS-USE % OF EACH)

- ☐ Fuel and oil
- ☐ Registration and CTP insurance
- ☐ Comprehensive insurance
- ☐ Servicing, tyres, and repairs
- ☐ Interest on a car loan (if the vehicle is financed)
- ☐ Depreciation — your accountant will calculate this based on the vehicle's cost and age

Logbook Template — Print and Keep in Your Vehicle

Fill in every trip during your 12-week logbook period. Keep completed pages in a folder or photograph them.

Date	From	To / Destination	Purpose of Trip	Start Odo	End Odo	B or P

B = Business trip | P = Private trip | Odo = Odometer reading (km)

Odometer Record — Start and End of Each Financial Year

Date	Odometer Reading (km)	Notes
1 July 20___ (start of financial year)		*Start of financial year*
30 June 20___ (end of financial year)		*End of financial year*
Logbook start date: _____		*Start of 12-week period*
Logbook end date: _____		*End of 12-week period*

Calculating Your Business-Use Percentage

Total kilometres during logbook period	_____ km
Business kilometres during logbook period	_____ km
Business-use percentage (business km ÷ total km × 100)	_____ %

Give your business-use percentage to your accountant when preparing your tax return.

This guide is a general reference only. Your circumstances may require additional documentation.