

Log Book Checklist

Car registration number	
Name of usual driver of car (if any)	
1. If a log book was not prepared in 2024 FBT year in relation to the car, ensure that there is a log book which was prepared <i>after</i> the FBT year ended 31 March 2019 (5 year rule) and that this log book is still on hand.	<input type="checkbox"/>
2. Check the log book was maintained over a continuous period of at least 12 weeks.	<input type="checkbox"/>
3. Ensure the following details are recorded in the log book: <ul style="list-style-type: none"> ▪ When the log book period begins and ends ▪ The car's odometer readings at the start and end of the period ▪ The total number of kilometres the car travelled during that period ▪ Certain details related to each business journey, as follows: <ul style="list-style-type: none"> ▪ The dates on which each journey began and ended ▪ The kilometres travelled, and ▪ The purpose of each journey (note: an entry merely indicating "business" or "miscellaneous business" will not be sufficient) 	<input type="checkbox"/>
4. Ensure odometer records are maintained showing the car's odometer readings at the start and end of the 2024 FBT year which runs from 1 April 2023 to 31 March 2024.	<input type="checkbox"/>
5. Make a reasonable estimate of the number of business kilometres travelled (in determining the car's business use percentage), taking into account: <ul style="list-style-type: none"> ▪ The information contained in the log book and odometer records, and ▪ Any variations in the pattern of use of the car related to, for example, the changing of jobs, a variation in employment duties, holidays, seasonal fluctuations, the employer relocating to another address, etc. 	<input type="checkbox"/>
6. Have employee complete Motor Vehicle Declaration	<input type="checkbox"/>