Form 5

Log Book Checklist

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| **Car registration number** | |  | |
| **Name of usual driver of car (if any)** | |  | |
|  | If a log book was **not** prepared in 2023 FBT year in relation to the car, ensure that there is a log book which was prepared *after* the FBT year ended 31 March 2018 (5 year rule) and that this log book is still on hand. | |  |
|  | Check the log book was maintained over a continuous period of at least 12 weeks. | |  |
|  | Ensure the following details are recorded in the log book:   * 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: * 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) | |  |
|  | Ensure odometer records are maintained showing the car’s odometer readings at the start and end of the 2023 FBT year which runs from 1 April 2022 to 31 March 2023. | |  |
|  | Make a reasonable estimate of the number of business kilometres travelled (in determining the car’s business use percentage), taking into account:   * 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. | |  |
|  | Have employee complete Motor Vehicle Declaration | |  |