

C – 202
5 MOTOR VEHICLE WORKSHEET

NOTE - In general, travel from home to work and back home is not allowable as a deduction.

Name

Vehicle Make

Model

Registration No

Date Acquired

Purchased

YES

NO

Leased

YES

NO

Purchase Price

Engine
Capacity

le 1800cc

If Sold during the year, date of
Sale

Proceeds on
sale

Odometer start

Odometer End

DETAIL THE WORK-RELATED ACTIVITIES FOR WHICH YOU USE YOUR CAR

CAR EXPENSE CLAIM METHODS

There are three methods that can be used

- CENTS PER KILOMETRE METHOD
- LOG BOOK METHOD
- EV HOME CHARGING RATE METHOD

- CENTS PER KILOMETRE METHOD
(Business kilometres travelled during the year cannot exceed 5,000 km p.a.)

Advise number of kms travelled _____ kms

Please detail how you arrived at your estimate of business kms travelled and keep a record to substantiate your claim

- LOG BOOK METHOD
(A Log Book must be kept for a period of 12 weeks in any five years to substantiate the claim under this method-details below)

Complete running costs schedule and advise business percentage of kilometres travelled per log book

_____ %. i.e. business kms divided by total kms

* please furnish detail of record to substantiate your claim.

RUNNING COSTS

DESCRIPTIONS	AMOUNT	NOTES
Fuel and Oil		
Registration		
Insurance paid		
Green Slip		
Repairs & maintenance <ul style="list-style-type: none">▪ Tyres▪ Services▪ Batteries▪ Other		
Interest paid on loan		
Hire purchase charges		
Lease payments		
Depreciation		
NRMA Fees		
Other		
Total Running Cost		

EV HOME CHARGING RATE METHOD

Some users of electric vehicles (EVs) are faced with the challenge of calculating electricity costs incurred when charging their electric vehicles at home. This applies to employers providing EVs to staff for personal use, or employees who incur work-related car expenses.

To address this, the ATO have issued a new guideline to help calculate the cost of electricity when an EV is charged at home.

The guideline provides a shortcut method to determine the cost of electricity by using the EV home charging rate of 4.20 cents per kilometre.

For example, if a claimant has travelled 12,000kms for work in the 2024-2025 financial year, they are eligible for an electric charging claim of \$504 (12,000 x 0.042).

Important details

- To rely on the guideline, employees need to have incurred an electricity expense when charging the electric vehicle at home.
- **logbook method** (details below)
- If your client chooses to use the EV home charging rate, they can't include commercial charging station costs unless they can accurately determine the percentage of the vehicle's total charge based on the type of charging location.
- Your clients can still choose to calculate the electricity value by determining the actual cost incurred instead of relying on the guideline.
- This rate applies to zero emission electric cars only. Plug-in hybrid vehicles, electric motorcycles or electric scooters are excluded.
- Relevant records will need to be kept.

The cost of a home electric charger would likely be a capital, depreciating asset. This means you may be able to claim a deduction for the decline in value of the depreciating asset each year over its effective life

However, this deduction must be reduced by the extent to which the asset is used for private purposes.

GUIDE TO MOTOR VEHICLE LOG BOOK MAINTENANCE

A log book can be purchased at your nearest News Agent

1. At the start of the 12-week period record the date and the odometer reading:
2. At the start of each trip record the date started, the date ended, odometer reading at the start, odometer reading at the end and the total kilometers travelled split between business and private use:
3. Record the reason for the trip. (If business related).
4. Calculate the difference between start and end
 - Record the reason for making the trip

WHAT TO DO AFTER 12 WEEKS

1. Record the closing odometer reading at the end of the 12 week period
2. Record the date that the 12 week period ended
3. Calculate total Km's travelled for the 12 week period
4. Calculate the business use percentage (i.e. business kms travelled to total kms travelled)

GOING FORWARD

Keep odometer readings at the end of each financial year as well as on acquisition and disposal of vehicles

POINTS TO NOTE

1. Your log book is valid for 5 years – keep it in a safe place and make a copy
2. If the nature of your travel changes then you are required to prepare a new log book