



## It's logbook check-in time

Logbooks don't always last for 5 years. Help your clients understand when they need to start a new one.

**Last updated** 17 April 2026

Taxpayers can keep the same logbook for their [car](#) for 5 years, but there are circumstances where they may need a new one during that period. Relying on a logbook that no longer represents a clients' work-related travel may result in them claiming more, or less than they're entitled to.

A **new [logbook](#)** may be required when your client:

- changes jobs – check for more than one payment summary
- moves to a new house or workplace – updating their address, or their work address has changed
- have changes to their pattern of use of the car for work purposes – check if they're still doing the same role and routine that requires the work-related trips.

Taxpayers using the logbook method for 2 or more cars need to keep a logbook for each car and make sure they cover the same period.

Clients who purchase a new car during the income year and want to continue relying on their previous car's logbook must make a nomination in writing. The nomination must be made before they lodge their tax return and state:

- they're replacing their original car with a new car
- the date that nomination takes effect.

Remember, if your client's employer provides them with a car or they salary sacrifice a car using a novated lease, they aren't entitled to

claim work-related car expenses using the logbook or cents per kilometre method. This is because they don't own the car.

## Keeping the right records

When claiming car expenses using the logbook method, taxpayers need keep the following types of records:

- odometer records for the start and end of the period they own the car during the income year they rely on their logbook
- proof of purchase price, or a new lease agreement and lease payment records
- decline in value calculations
- fuel and oil receipts, or records of a reasonable estimate of these expenses, based on odometer readings
- receipts from commercial charging stations or evidence showing they incurred additional electricity costs to charge their electric and plug-in hybrid car at home, such as an electricity bill and the calculation of the direct cost to recharge
  - they can't claim any commercial charging costs if they use the [home charging rate](#) of 4.2 cents per kilometre for a reasonable estimate of home charging, based on odometer readings. If the car is a plug-in hybrid, a specific formula must be used to calculate home charging expenses
- registration and insurance – receipts and invoices
- servicing, repairs and tyres – receipts and invoices.

More information about [Cars, transport and travel](#) is available on our website.

QC 106193

## Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet

your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

## **Copyright notice**

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).