


***TD 93/D293 - Income tax: will the Commissioner adjust the business use of a motor vehicle if certain business journeys recorded in a log book are found to be either false, private or have not significantly complied with the log book requirements of the substantiation legislation?***

 This cover sheet is provided for information only. It does not form part of *TD 93/D293 - Income tax: will the Commissioner adjust the business use of a motor vehicle if certain business journeys recorded in a log book are found to be either false, private or have not significantly complied with the log book requirements of the substantiation legislation?*

This document has been Withdrawn.  
There is a [Withdrawal notice](#) for this document.

Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

## Draft Taxation Determination

**Income tax: will the Commissioner adjust the business use of a motor vehicle if certain business journeys recorded in a log book are found to be either false, private or have not significantly complied with the log book requirements of the substantiation legislation?**

1. Yes. If a log book entry:
  - records a journey as business but the journey is actually private;
  - is false or misleading; or
  - has not significantly complied with the requirements for a log book

by virtue of section 82KTE the Commissioner shall redetermine the business percentage, as if that entry had not been made.

*Example:*

*A taxpayer's log book shows a business percentage of 90%. However, he has included home to work trips as business journeys and these are private travel. His business percentage without these trips is 78%. The Commissioner will redetermine the business percentage to be 78%.*

**Commissioner of Taxation**

16/12/93

---

FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings:

Subject Ref: car expense; substantiation; log books

Legislative Ref: ITAA 82KTE; 82KUD

Case Ref:

ATO Ref: UMG0074

---

ISSN 1038 - 8982