


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?

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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

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