

# Work Related Travel Expenses



Please complete and send in with your 2011 Individual Tax Return checklist

<b>CLIENT NAME:</b>		<b>CLIENT SIGNATURE:</b>	<b>X</b>
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VEHICLES: 1 TONNE or MORE, 9 PASSANGERS or MORE, MOTORCYCLES OR NOT OWNED/LEASED BY YOU			
EXPENSES INCURRED – 1 July 2010 to 30 June 2011			
Fuel:	\$	Registration:	\$
Insurance:	\$	Repairs:	\$
Interest Paid:	\$	Other:	\$
Make and Model:		Owner and ownership %	
Date Purchased:	___ / ___ / _____	Purchase Price:	\$
<input type="checkbox"/> Leased (please provide documentation if not already) <input type="checkbox"/> Hire Purchase (please provide documentation if not already) <input type="checkbox"/> Paid Cash			

You must have invoices for all work related travel expenses that you wish to claim.

You can claim travel expenses directly connected with your work. The receipt of a travel allowance does not automatically entitle you to a deduction. Equally, the absence of an allowance does not necessarily prevent the travel expenditure from being deductible.

Travel expenses you may be able to claim include meals, accommodation and incidental expenses incurred while travelling overnight for work (e.g. going interstate for a work conference). Generally, if your travel does not involve an overnight stay, you cannot claim for meals even if you received a travel allowance. Other travel expenses that you may be able to claim include air, bus, train and taxi fares, bridge and road tolls, parking and car hire fees.

Special substantiation rules apply to expenses in relation to overseas and domestic travel.

DOMESTIC TRAVEL EXPENSES INCURRED – 1 July 2010 to 30 June 2011			
Short Term Car Hire:	\$	Taxi Fares:	\$
Public Transport Fares:	\$	Parking Fares:	\$
Bridge and Road Tolls:	\$	Overnight Meals:	\$
Overnight Accommodation:	\$	Other:	\$
Do you have written evidence to support incurring the expenses?	<input type="checkbox"/> YES <input type="checkbox"/> NO	For travel exceeding six (6) consecutive nights - did you keep a travel diary?	<input type="checkbox"/> YES <input type="checkbox"/> NO
OVERSEAS TRAVEL EXPENSES INCURRED – 1 July 2010 to 30 June 2011			
Overseas Car Hire:	AUS \$	Overseas Taxi Fares:	AUS \$
Overseas Air Fares:	AUS \$	Other:	AUS \$
Other:	AUS \$	Other:	AUS \$
Do you have written evidence to support incurring the expenses?	<input type="checkbox"/> YES <input type="checkbox"/> NO	For travel exceeding six (6) consecutive nights - did you keep a travel diary?	<input type="checkbox"/> YES <input type="checkbox"/> NO

**IMPORTANT:** This is not advice. Clients should not act solely on the information contained within. Items herein are general comments only and do not constitute or convey advice per se. Also changes in legislation may occur quickly. We therefore recommend that our formal advice be sought before acting. This information is issued as a helpful guide to clients and for their private information. Therefore it should be regarded as confidential and not be made available to any person without our prior approval. © AVANCE, Chartered Accountants, photocopying of this document is only at the approval of its Directors. Issue Date: 06.07.2011

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# Work Related Travel Expenses

The effect of the substantiation rules is that domestic and overseas travel expenses are not deductible unless the following two conditions are satisfied:

- (1) written evidence must be obtained in respect of expenses relating to travel, regardless of the length of absence from home; and
- (2) travel records (i.e. travel diary or similar) must be kept by a taxpayer where the taxpayer was away from the ordinary place of residence for six (6) or more consecutive nights.

Your travel diary must record:

- the exact nature of the activity;
- the day and the approximate time when it began;
- how long it lasted; and
- where you engaged it.

This requirement does not apply to claims against domestic travel allowances received which do not exceed the Tax Commissioner's reasonable allowances guidelines.

A summary is enclosed for your reference:

TRAVEL EXPENSE RECORDS	Domestic Travel		Overseas Travel	
	Written Evidence	Travel Diary	Written Evidence	Travel Diary
Where a travel allowance is <b>not</b> received and travel is <b>less than 6</b> nights in a row	✓		✓	
Where a travel allowance <b>is received</b> and the claim <b>does not exceed</b> the reasonable allowance amount and travel is <b>less than 6 nights</b> in a row			✓*	
Where a travel allowance <b>is received</b> and the claim <b>does exceed</b> the reasonable allowance amount and travel is <b>less than 6 nights</b> in a row	✓		✓	
Where a travel allowance is <b>not</b> received and travel is <b>6 nights or more</b> in a row	✓	✓	✓	✓
Where a travel allowance <b>is received</b> and the claim <b>does not exceed</b> the reasonable allowance amount and travel is <b>6 nights or more</b> in a row			✓*	✓
Where a travel allowance <b>is received</b> and the claim <b>does exceed</b> the reasonable allowance amount and travel is <b>6 nights or more</b> in a row	✓	✓	✓	✓
✓* written evidence is required for overseas accommodation expenses – regardless of the length of the trip				

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