

Deduction Finder Report

D1 – Work related car expenses

Travel between different workplaces

Have you travelled (in your car) between different places of work in the course of your employment?

Travel between different workplaces (i.e., during the course of the work day) is considered business travel. This travel may be for your second job, or between two alternative workplaces for the one job.

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Itinerant travel

Do you carry on 'itinerant work'?

Where you perform itinerant work (or have shifting places of work), travel between work and home will be considered business travel.

The following factors may indicate that you perform itinerant work:

Travel is a fundamental part of your work, not just because it is convenient to you or your employer.

You have a 'web' of work places you travel to, throughout the day.

You continually travel from one work site to another.

Your home is a base of operations (if you start work at home and cannot complete it until you attend your work site).

You are often uncertain of the location of your work site.

Your employer provides an allowance in recognition of your need to travel continually between different work sites and you use this allowance to pay for your travel.

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Method of car claim

Have you incurred work-related car expenses for a car you owned, leased or hired under a hire-purchase agreement?

If yes, expenses may be deductible under one of 2 methods:

Cents per kilometre method (a maximum of 5,000km can be claimed at a rate of 66 cents per kilometre) [Claim Code S]; or

Logbook method [Claim Code B].

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