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TRAVEL LOGBOOK

South African Revenue Service

INTRODUCTION

Calculating a travel deduction if you are in receipt of a travel allowance

The Income Tax Act No.58 of 1962 allows taxpayers who receive a travel allowance to claim a deduction for the use of their private vehicles for business purposes. It is important to note that travel between your home and place of work cannot be claimed and is regarded as private travel.

In order to claim a deduction, the first step is to record your vehicle's odometer reading on 1 March each year (the first day of the tax year for individuals), and again on the last day of February the following year (the last day of the tax year for individuals). These opening and closing readings give you your total kilometres travelled for the year.

Without these readings, you cannot claim a tax deduction!

Once you have taken down these readings and worked out your total travel for the year, you can start calculating your travel deduction.

First you need to calculate what portion of the total kilometres travelled was for business use and what portion was for private use.

It is now compulsory to keep a logbook of all your travel in which you record what travel was for business and what travel was for private purposes if you want to claim a travel deduction.

Without a logbook, you will not be able to claim a travel deduction.

You are now ready to calculate the amount of your claim.

As a taxpayer you have two choices:

1. You can calculate your claim based on the table of costs supplied by SARS each year. You will find the cost tables which apply to the tax year from 1 March 2012 to 28 February 2013 on the next page of this logbook. You need not have kept an accurate record of all your expenses – simply use the costs linked to the value of your vehicle.

2. Alternatively, you can calculate your claim based on the actual costs. You will have to have kept an accurate record of all your expenses during the year, including fuel, maintenance, lease and insurance costs.

Please note that you must retain your logbook for a period of at least five years as you may be required to submit it to SARS for verification of your claim.

The South African Revenue Service reserves the right to audit and query the content or information recorded by the taxpayer in any logbook.

Fixed Cost Table: 1 March 2012 - 28 February 2013

Rates per kilometre which may be used in determining the allowable deduction for business-travel, where no records of actual costs are kept are determined by using the following table.

Value of the vehicle (including VAT) (R)	Fixed cost (R p.a.)	Fuel cost (c/km)	Maintenance cost (c/km)
0 - 60 000	19 492	73.7	25.7
60 001 - 120 000	38 726	77.6	29.0
120 001 - 180 000	52 594	81.5	32.3
180 001 - 240 000	66 440	89.6	36.9
240 001 - 300 000	79 185	102.7	45.2
300 001 - 360 000	91 873	117.1	53.7
360 001 - 420 000	105 809	119.3	65.2
420 001 - 480 000	119 683	133.6	68.3
exceeding 480 000	119 683	133.6	68.3

Note:

- 80% of the travelling allowance must be included in the employee's remuneration for the purposes of calculating PAYE. The percentage is reduced to 20% if the employer is satisfied that at least 80% of the use of the motor vehicle for the tax year will be for business purposes.
- No fuel cost may be claimed if the employee has not borne the full cost of fuel used in the vehicle and no maintenance cost may be claimed if the employee has not borne the full cost of maintaining the vehicle (e.g. if the vehicle is the subject of a maintenance plan).
- The fixed cost must be reduced on a pro-rata basis if the vehicle is used for business purposes for less than a full year.
- The actual distance travelled during a tax year and the distance travelled for business purposes substantiated by a logbook are used to determine the costs which may be claimed against a travelling allowance.

Alternatively:

- At the option of the employee, where the distance travelled for business purposes does not exceed 8 000 kilometres per annum, no tax is payable on an allowance paid by an employer to an employee, up to the rate of 316 cents per kilometre, regardless of the value of the vehicle.
- This alternative is not available if other compensation in the form of an allowance or reimbursement is received from the employer in respect of the vehicle.

Note:

The rates in the Fixed Cost Table are adjusted periodically. The rates in the table on this page relate only to the 2012/13 tax year, i.e. from 1 March 2012 - 28 February 2013.

Company Cars

Effective 1 March 2011, employees may also be entitled to claim a reduction on the fringe benefit in respect of business mileage travelled in motor vehicles provided by an employer. In order to claim such a deduction, an accurate record of mileage travelled is required. This logbook may also be used for this purpose.

For the rates for other tax years please visit the SARS website at www.sars.gov.za or visit your nearest SARS branch or call the Contact Centre on 0800 00 SARS (7277).

SARS Travel Logbook

PRIMARY INFORMATION TO BE FURNISHED BY A TAXPAYER AS REQUIRED BY SARS

	TOTAL
Opening kilometres at the beginning of the year of assessment	
Closing kilometres at the end of the year of assessment	

DAILY BUSINESS TRAVEL RECORDS

Date	Kilometre Recording		Total Business Kms	Business Travel Details			Actual Fuel & Oil Costs (R)	Actual Repairs & Maintenance Costs (R)
	Opening Kilometres	Closing Kilometres		From	To	Reason		
TOTAL								

SARS Travel Logbook

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