TRAVEL LOGBOOK

2014/15

SARS

South African Revenue Service

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 note that travel between your home and place of work cannot be claimed and 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 to 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.

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. The logbook must conation the following minimum information:

- Date of travel
- Kilometres travelled
- Business travel details (Where and reason for the trip)

Note: Where you used more than one vehicle in the tax year, a separate logbook must be kept for each vehicle that was used.

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 2014 to 28 February 2015 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 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. SARS accepts electronic logbooks as an acceptable record.

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 2014 - 28 February 2015

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 - 80 000	25 946	92.3	27.6
80 001 - 160 000	46 203	103.1	34.6
160 001 - 240 000	66 530	112.0	38.1
240 001 - 320 000	84 351	120.5	41.6
320 001 - 400 000	102 233	128.9	48.8
400 001 - 480 000	120 997	147.9	57.3
480 001 - 560 000	139 760	152.9	71.3
exceeding 560 000	139 760	152.9	71.3

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 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 covered by 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 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 log book are used to determine the costs which may be claimed against a travelling allowance.

Alternatively

- At the portion of the employee, where the distance travelled for business purposes does not exceed 8 000 kilometres per annum, no tax is payable on the reimbursement paid by an employer to an employee, up to the rate of 330 cents per kilometre for actual business mileage travelled (regardless of the value of the vehicle).
- This alternative is not available if other compensation in the form of an allowance or any other reimbursement (other than for parking or toll fees) 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 2014/15 tax year, i.e. from 1 March 2014 - 28 February 2015.

Company Cars

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. The same minimum information as set out above is also required for company cars.

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

SARS Travel Logbook : 1 March 2014 - 28 February 2015

PRIMARY INFORMATION TO BE FURNISHED BY A TAX PAYER AS REQUIRED BY SARS

Income Tax Ref No.	Vehicle Make	Model	Year	Vehicle Reg No.

	TOTAL
Opening kilometers at the beginning of the year of assessment	
Closing kilometers 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								
GRAND TOTAL								

SARS Travel Logbook : 1 March 2014 - 28 February 2015

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Always keep your SARS Travel Logbook safe and secure. Use it only as source of information when Income Tax Return (ITR12). Should you go to a SARS branch where a SARS agent will assist you to submit your ITR12 electronically, take your complete Travel logbook with other relevant material (supporting documents). For more information visit the SARS website www.sars.gov.za or call the SARS Contact Centre 0800 00 SRAS (7277)

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