Small car expense GST worksheet

Taxpayer's name _____

Tax file number _____

Year ended _____

Type of motor vehicle _____

Registration number _____

Small car expense GST worksheet **GST tax period from .....to.....**					
Date	**Name of driver**	**Description of expense**	**Name/address of supplier**	**GST inclusive cost** **$**	**GST amount** **$**

For car expenses **not exceeding $82.50** ('small car expenses') – the general requirement is to keep sufficient records (e.g., receipts) that support **all** input tax credit claims. Refer to S.382-5 of Schedule 1 to the *Taxation Administration Act 1953*.

However, the Commissioner basically acknowledges that where receipts (or tax invoices) are **not** available for small car expenses (e.g., petrol), diary entries could be used as evidence of the expense(s) incurred.

For this purpose, it is recommended that the above **small car expense GST worksheet** be maintained to support input tax credit claims for small car expenses, where receipts are not available.