#### Small car expense GST worksheet

**Taxpayer’s name**

**Tax file number**

**Year ended**

**Type of motor vehicle**

**Registration number**

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