

Petrol expense estimate worksheet¹

Income Year

Administrative/car details

Name of employee _____

Make and model of car _____

Car registration _____

Engine capacity _____

Average fuel consumption for car² _____ litres/100 kms

Average fuel price³ _____ cents/litre

Petrol expense estimate (do **not** complete if using **actual** petrol receipts)

Total kilometres travelled by car kms

Divide by 100 ÷ _____ 100

Multiply by average fuel consumption for car x _____ litres/100 kms

Total estimated amount of petrol used by car litres

Multiply by average fuel price x _____ cents/litre

Estimated petrol expense for the year \$

Multiply by business use percentage x _____ %

Estimated petrol expense claim for the year \$

¹ Refer to TD 97/19.

² This figure is obtained from either the:

(i) "Fuel Consumption Guide Database", which provides fuel consumption data for vehicles sold in Australia up until 2003.

(ii) The "Green Vehicle Guide" rates all new Australian cars produced from 2004.

Both guides can be accessed from the Department of Environment's website, using the following address: www.environment.gov.au/settlements/transport/fuelguide.

³ Average fuel costs can generally be determined by reference to Australian Bureau of Statistics (ABS) figures on average retail price of petrol in Australian capital cities, which are released quarterly. Details of the average petrol prices in capital cities can be obtained from the ABS National Information and Referral Service on 1300 135 070.

For taxpayers in remote/country areas, a different average fuel price would be accepted where independent verification is obtained (e.g., obtaining documentation from the area petrol distributor stating the average retail price of petrol for the relevant period).