

## 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* and GSTR 2011/D3.

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.