



FINANCIAL & BUSINESS SERVICES DIVISION

Log Book Instructions – University Assigned Vehicles

1. The University requires users of assigned vehicles to maintain vehicle logbooks.
2. There are two types of records that must be maintained. These are logbook records and odometer records. Logbook records are maintained for a continuous period of 12 weeks ¹ in one year (logbook year) and are valid for 5 years. Odometer records are kept every year whilst a logbook is maintained. In a logbook year, both types of record must be maintained. Logbook records require staff to complete all items on page 2 of logbook with reference to the blue instructions, "How to Keep a Log Book" numbered 1 to 5 on back page of front cover. In a non-logbook year, odometer records must be maintained but staff **do not** need to maintain these records (as specified below re 2.2 and 2.2.1) as they are maintained by the University. The tax year per book ends on 30th June.
 - 2.1 Staff must maintain a new logbook (for purposes of logbook year) every sixth year, and when any of the following events occur:
 - the year that they are first assigned a University motor vehicle; or
 - they acquire an additional vehicle (not a replacement vehicle); or
 - upon request by the FBT Officer or Taxation Manager, F&BSD.
 - 2.2 The odometer records completed as part of item 2 above are a record of:
 - the total distance travelled during the same 12 weeks for which the logbook records are maintained. This is dependant on maintaining:
 - the date the period began and ended;
 - the odometer reading at the start and end of the period;
 - in the case of vehicle replacements, odometer readings of both vehicles on the replacement date.
 - 2.2.1 Additional odometer records to be maintained and provided separately are:
 - the odometer reading at the start and at the end of each FBT year i.e. 31st March;
 - the total distance travelled each FBT year.
3. Logbook records require the identification of all business journeys. It is not necessary to record private journeys; however private journeys can be recorded if staff prefer to record all kilometre usage. In normal circumstances travel from home to work is considered to be a private journey. Typically, a business journey will be:
 - between two places of business or employment; or
 - from your normal workplace ie. University campus to an alternative workplace, for example, another University campus or client's premises, while still on duty and back to your normal workplace or directly home; or
 - from your home to an alternative workplace for work purposes and then to your normal workplace or directly home. An alternative workplace would be one that the staff member ordinarily does not attend on a daily basis.
4. If a vehicle has been replaced during the year, the replacement vehicle may be treated as though it were the replaced vehicle and existing logbook can be maintained provided:
 - there is no requirement to establish a logbook year, in which case a new logbook is required; and
 - the business percentage remains appropriate; and
 - logbook clearly shows the replaced vehicle details with registration numbers of all vehicles labelled on front cover. A new vehicle logbook page is to be used recording the vehicle registration number and business journeys.
5. The logbook(s) together with any documentation supporting a variation in the pattern of business use throughout the year such as holiday's or seasonal factors, must be forwarded to the FBT Officer, every year ASAP after the log book period ends. The FBT Officer is required to estimate the percentage of business use of the motor vehicle.

¹ The logbook period must be maintained for a minimum continuous period of twelve weeks. This period must be representative of normal vehicle use throughout the year and can include public and University holidays, sick leave absences and recreation/long service leave combined total up to six days. The logbook period commencing Monday 27th September and ending Sunday 19th December is to be the standard University logbook period (2004 year). Staff may use a more suitable period but must advise the FBT Officer.