

Odometer Reading Declaration (Includes Logbook & Days Unavailable Declarations)

Name: Employer: Vehicle: Registration:

Please complete Section 1 of this Declaration and press "Submit" button below.

Do not complete Section 2 or Section 3 unless you intend to claim "Logbook Business Use" and/or you intend to claim "Days Unavailable".

If completing Section 2 and/or Section 3 then you **MUST** arrange for your employer to counter-sign the respective section before submitting to Enlist. Enlist will not accept "Logbook" or "Days Unavailable" declarations unless they are counter-signed by your employer's authorised representative.

Failure to return this declaration to Enlist may delay the final reconciliation of your Salary Package Account and may result in FBT being calculated at the highest statutory rate in accordance with your Employer's policy.

Reason for Submitting Odometer Declaration:

Please tick one of the following options.

Terminating Employment: ☐Residual Payout Due: ☐Paying Out Lease Contract: ☐Un-Novating: ☐

SECTION 1 – Closing Odometer Reading Declaration

I declare that I have provided a true and accurate kilometre reading on the date recorded below. I understand that this Declaration is required by my Employer to satisfy the Australian Taxation Office in regard to the amount of Fringe Benefits Tax (FBT) to be paid by my Employer as a result of providing a motor vehicle benefit to me. I also understand that the actual FBT amount will be compared to the FBT provisions and/or post tax contributions deducted from my salary throughout the year. If there is additional FBT owed by my Employer which cannot be sufficiently covered by the final reconciled balance in my Salary Package Account then I will be required to repay the excess FBT cost.

I acknowledge that I may be charged for any fines, penalties and or additional FBT incurred by my Employer that may arise from false or misleading declarations made by myself.

As at the odometer reading for the above-stated vehicle was Km
(Insert date) (Odometer Reading)

Signature: Date:

SECTION 2 – Logbook (Business Use) Declaration

Do not complete this section unless your Employer has given consent for the Logbook FBT method to be used. A logbook with supporting diary records must be maintained for a twelve (12) consecutive week period.

This section must be counter-signed by your employer's authorised representative.

EMPLOYEE DECLARATION

I,, declare that I have kept a logbook and supporting diary records for twelve consecutive weeks. I also declare that the business use percentage stated below is true and correct.

My annual business use percentage is: %

Employee Signature: Date:

EMPLOYER DECLARATION

I,, am authorised to represent the Employer and I declare that the above stated business use percentage has been verified and the employee has been granted permission to use the logbook method for FBT calculation purposes.

Employer Signature: Date:

SECTION 3 – Days Unavailable for Private Use Declaration

Do not complete this section unless you are entitled and intend to claim “Days Unavailable for Private Use”. If you intend to claim “Days Unavailable for Private Use” then you must complete this section and submit this declaration to your Employer with supporting documentary evidence. The supporting documentation must be acceptable to your Employer and appropriate to satisfy the ATO that the vehicle was unavailable for private use by you or your associates during the specified period. It is important that you properly understand your Employer’s policies and refer to the ATO rulings regarding the definition of what constitutes “Days Unavailable” before you complete this section. Enlist has included a brief definition below.

[illegible]

EMPLOYEE DECLARATION

I, _____, declare that
this vehicle has been unavailable to me and my associates for
the days stated above.

Employee Signature:



Date:

EMPLOYER DECLARATION

I, _____, am authorised to represent the Employer and I declare that the above stated "Days Unavailable for Private Use" have been verified and the employee has been granted permission to claim these days for purposes of calculating FBT.

Employer Signature:

Date:

What constitutes “Days Unavailable for Private Use”?

The Australia Taxation Office (ATO) considers that a vehicle is not available for private use when the employee or associates of the employee do not have access to the vehicle and do not have access to the vehicle keys. The rules and criteria that govern “Days Unavailable” are strict and it is often difficult to properly substantiate “Days Unavailable”.

The ATO requires for a vehicle to be securely stored at the employer's premises or an alternate premises which has a formal arrangement with the employer. This arrangement requires the storage facility to store the vehicle and to prohibit the employee from having access for private use of the vehicle. The vehicle keys should also be retained in the possession of the employer or the approved storage facility. The employer needs to maintain a log to record the dates when the vehicle is stored and collected.

It is not possible to claim part days. The vehicle must be unavailable for periods greater than 24 hours from midnight to midnight. This immediately precludes inclusion of days when vehicles are stored and collected.

It may be possible to claim “Days Unavailable” for periods when a vehicle is in a repair shop due to an accident. It is generally not possible to claim when vehicles are undergoing scheduled services or voluntarily placed into panel beaters or mechanical repairs.

For more information please refer to the ATO rulings and contact your employer to ensure you properly understand the tax guidelines and your employer's policies.