Travel e-log book - SARS Logbook used to claim a deduction on personal tax

When can you claim for travel?

If you receive a travel allowance from an employer or principal, you can claim a deduction on assessment of your annual income tax return for the use of a private motor vehicle for business purposes.

What do I need to do?

Firstly, record your motor vehicles odometer reading on 1 March, i.e. on the first day of a tax year.

Secondly, make sure that you keep a logbook throughout the year. Note that it is not necessary to record details of private travel. You may make use of the SARS eLogbook, simply download the:

- [2019/20 logbook](#) for the 1 March 2019 – 29 February 2020 assessment year and tax season starting 1 Jul 2020
- [2018/19 logbook](#) for the 1 March 2018 – 28 February 2019 assessment year and tax season starting 1 Jul 2019
- [2017/18 logbook](#) for the 1 March 2017 – 28 February 2018 assessment year and tax season starting 1 Jul 2018
- [2016/17 logbook](#) for the 1 March 2016 – 28 February 2017
assessment year and tax season starting **1 Jul 2017**
- **2015/16 logbook** for the 1 March 2015 29 February 2016
assessment year and tax season starting **1 Jul 2016**
- **2014/15 logbook** for the 1 March 2014 28 February 2015
assessment year and tax season starting **1 Jul 2015**

**Top Tip:** Without a logbook you won’t be able to claim the cost of business travel against your travel allowance.

Thirdly, record your motor vehicles closing odometer reading on the last day of February (28/29) of the next year, i.e. on the last day of the applicable tax year.

Fourthly, calculate your total kilometres for the full year (closing kilometres less opening kilometres).

Fifthly, calculate your total business kilometres for the year (sum of all business kilometres).

**What do I record in my logbook?**

In respect of every business trip you record the following:

- The date of travel
- The kilometres travelled
- Business travel details (where you started your trip, where you went and the reason for the trip)

**Top Tip:** Your travel between home and your place of work cannot be claimed for business purposes, as this is regarded as private travel. A separate logbook must be kept for each motor vehicle where more than one motor vehicle has been used for business travel during the year of assessment.

**How do I work out how much I can claim?**

There are two ways of doing this:
- Calculate your claim based on the cost scale table which SARS supplies (you’ll find this table in the introduction section to the travel eLogbook)
- Calculate your claim based on actual costs. To do this, you’ll have to keep an accurate record of all your expenses during the year, in addition to keeping a log book. These expenses include fuel, oil, repairs and maintenance, car licence, insurance, wear-and-tear and finance charges or lease costs.

**Top Tip:** you must keep your logbook for a period of at least five years from the date of the submission of your return, as you may be required to submit it to SARS to back up your claim.

**Note:**

- 80% of the travelling allowance must be included in the employees remuneration for the purposes of calculating PAYE. The percentage is reduced to 20% if the employer is satisfied that at least 80% of the use of the motor vehicle for the tax year will be for business purposes.
- No fuel cost may be claimed if the employee has not borne the full cost of fuel used in the vehicle and no maintenance cost may be claimed if the employee has not borne the full cost of maintaining the vehicle (e.g. if the vehicle is covered by a maintenance plan).
- The fixed cost must be reduced on a pro-rata basis if the vehicle is used for business purposes for less than a full year.

The actual distance travelled during a tax year and the distance travelled for business purposes substantiated by a log book are used to determine the costs which may be claimed against a travelling allowance.

**Alternative simplified method:**
Where an allowance or advance is based on the actual distance travelled by the employee for business purposes, no tax is payable on an allowance paid by an employer to an employee up to the rate of 361 cents per kilometre, regardless of the
value of the vehicle. However, this alternative is not available if other compensation in the form of an allowance or reimbursement (other than for parking or toll fees) is received from the employer in respect of the vehicle.

Note: The rates in the Fixed Cost Table are adjusted periodically. The rates in the table on this page relate only to the 2019/20 tax year, i.e. from 1 March 2019 to 29 February 2020. Employees may also be entitled to claim a reduction on the fringe benefit in respect business mileage travelled in motor vehicles provided by an employer. In order to claim such a deduction, an accurate record of mileage travelled is required. This logbook may also be used for this purpose. The same minimum information as set out above is also required for company cars.