MARAIS ACCOUNTANTS & ADVISORY

Vehicle & annual summary

Use one logbook for each vehicle. Annual distances include private and business travel.

Driver / taxpayer name

Vehicle registration number

Vehicle make and model

Business availability from
DD / MM / YYYY

Business availability to
DD / MM / YYYY

Annual opening odometer (km)
1 March 2026, or acquisition during this tax year

Annual closing odometer (km)
28 February 2027, or disposal during this tax year

Total kilometres	Business kilometres	Private kilometres	Business use (%)
Annual closing less opening	Sum of supported business trips	Total less business kilometres	Business kilometres / total x 100

Keep a useful record

1. Record the date, distance, starting point, destination and business reason for every business trip.
2. Travel between home and your normal place of work is private travel. Keep it out of business kilometres.
3. Trip odometer readings are optional, but useful. Annual opening and closing readings are essential.
4. Keep receipts and supporting records. Retain this logbook for at least five years from return submission.
5. Business availability dates may differ from the annual odometer period. They only prorate fixed costs.

Reviewed by (optional)

Review date (optional)

Guidance: SARS Travel e-log book; SARS eLogbook 2026/27. Independent Marais template.

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Business travel record

Print or copy this page as needed. Record each business trip separately.

Vehicle registration _____

Month / period _____

Sheet number _____

Date	From	To	Client / business reason	Opening odometer*	Closing odometer*	Trip km	Business km	Reference / evidence

THIS SHEET: Recorded trip km _____ **Business km** _____

* Per-trip odometer readings are optional. Trip km = closing less opening when these readings are used.

Keep a clear business reason, such as a named client meeting or site visit. Do not include normal commuting as business travel.

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Vehicle expense record

Record vehicle costs and retain the original receipts. One entry per invoice or receipt.

Vehicle registration _____ **Month / period** _____ **Sheet number** _____

Date	Category	Description	Supplier	Amount (R)	Receipt / reference

THIS SHEET: Total recorded costs (R) _____

Useful categories: fuel / oil, repairs / maintenance, insurance, licence, finance interest and lease payments.

These are expense records for review. Loan capital and the full vehicle purchase price are not annual travel expenses.