

What is a Fringe Benefits Tax (FBT) Travel Diary?

A 'travel diary' is a diary or similar document which provides a written record of events undertaken by a person whilst they were travelling, disclosing the details and nature of the events undertaken.

Why is it required?

The FBT law requires that an employee must keep and give to their employer a travel diary in situations where the employer pays or reimburses the employee's expenses of travel in order that the employer can substantiate that the travel was for business purposes and therefore will not be required to FBT on the amount of the travel costs for the trip.

The overall objective is to provide a record of events giving a sufficient basis on which to determine the extent to which the trip was undertaken for business purposes.

The law further specifies that the record of events is required to be made by the employee undertaking the travel.

What records are required?

A travel diary is required to include:

- The name of the person who has travelled;
- The departure date (from home or office);
- The return date (to home);
- A record of the number of nights the person is away from home (the number of nights away from home includes transit time);
- A record of the place an activity was undertaken;
- The date an activity was undertaken;
- The approximate time an activity commenced;
- The duration of an activity;
- The nature of an activity;
- The date the diary was completed
- The signature of the person

A travel diary must include a record of details of all days for the duration of the travel from the departure date to the return date including: travel days; travel recovery days; business days; private days; free-time days; weekends; in country public holiday or festival days; annual leave days and recreation days.

What should be the format of a travel diary?

The University requires an employee to use a standard travel diary format for travel funded or sanctioned by the University.

This standard diary format is available at the link below:

<http://policy.federation.edu.au/forms/FedUni-Travel-Diary-Itinerary.xlsx>

Additional supporting documentation can be provided along with the standard format diary, which can include:

- A detailed pre-prepared travel itinerary;
- A copy of an Itinerary day count estimator;
- A detailed conference schedule;
- A written report on the objectives and outcomes of the trip.

When to complete a travel diary

It is recommended that travel diary entries should be made on the day activities are undertaken. However, consistent with the intention of the law and the level of detail required, entries made within a few days of the activity would be satisfactory, with the University allowing staff a maximum of 30 days from the completion of the trip, the return date, to complete the diary and provide it the Finance Section.