

TRAVEL DIARY

FINANCIAL SERVICES UNIT

To comply with Australian Tax Office requirements and minimise the University's tax liability tax (FBT), travellers must provide a record of thier activities undertaken whilst on University Travel for a period of more than five nights by completing a Travel Diary. The diary must include the following details:

1. where the activity took place
2. the date and approximate time when the activity commenced
3. the duration and nature of the activity
4. the signature of the traveller

The Commissioner has indicated in the Miscellaneous Tax Ruling MT 2038 that he is prepared to accept two alternative forms of records other than travel diaries:

(a) a **detailed conference schedule** which contains all of the above-mentioned details and where attendance or variation is endorsed by the employee; or

(b) a **detailed travel itinerary** prepared in advance for the trip which contains all of the details outlined above and is signed by the employee as a correct record of the activities to be undertaken on the trip; or records any variations that may occur.

If an employee fails to comply with the travel diary requirements, the University will be subject to Fringe Benefits Tax (FBT) on all the relevant travel costs. FBT is imposed at 96% of the total travel cost.

NAME

FACULTY/DIVISION

EMAIL ADDRESS PHONE

APPROVED TRAVEL PERIOD: START DATE END DATE

DATE	LOCATION/CITY	PREMISES	START TIME	END TIME	DURATION	BUSINESS PURPOSE/ACTIVITY

This form is incomplete unless signed and dated by the traveller

Please send the completed form to:

FSU: Tax & Insurance
 Building 10, Level 6
 Fax: 2890
 Email: tax@uts.edu.au

SIGNATURE

DATE

NOTE: If there is insufficient space, please attach a separate sheet

