**Travel Diary[[1]](#footnote-1)**

* This page – notes on the requirement for and completion of a travel diary
* Next page – An example of a travel diary format

The Australian Tax Office (ATO) requires that an employee must keep a travel diary whenever the travel is for a period of more than 5 consecutive nights for international travel.

For domestic travel that is more than 5 consecutive nights, a travel diary is only required when the travel was not undertaken exclusively for business purposes (i.e. where there is a personal element to travel).

Note, in determining the threshold requirement of more than 5 consecutive nights the total number of nights is calculated from the first day the employee is away from their home, including any transit time, and ends when they return home.

# Format of the Travel Diary

A daily record of each business activity undertaken during the travel must be recorded in the diary. A summarisation of business activities that occurred over a number of days is not acceptable.

The ATO requires that the diary must be signed by the employee and contain all of the following details, at the minimum, for each work activity during the trip to support the fact that the travel activities are business related:

* The place where the activity was undertaken.
* The date and approximate time when the activity commenced.
* The duration of the activity.
* The nature of the work activity; and
* The date on which the entry (in the diary) was made.

Diaries must also show:

* departure date (from home or office).
* return date (to home); and
* any private, free-time days within the period of the trip.

Failure to comply with the ATO requirements and failure in providing complete information where work activities can be adequately determined will result in the payment to the claimant being deemed a “fringe benefit” under the Fringe Benefits Tax (FBT) Act. If a completed Travel Diary is not available upon request all of the travel expenses (airfare, accommodation, meals, and incidentals) will be subject to FBT.

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| Name  |  | Department |  | Signature |  |

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| Date of Activity | Location of Activity | Details of Activity | Time of Activity | Date of Entry |
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1. Reference to Travel diary definition in s136 of Fringe Benefits Tax Assessment Act 1986, ATO’s MT 2038 FBT: travel diaries. [↑](#footnote-ref-1)