



Exponential Brilliance

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Travel Allowance Compliance Checklist

Personal Tax Filing Season Preparation

Use this checklist to ensure your travel allowance claim complies with SARS requirements before submitting your personal income tax return.

1. Vehicle Information Confirmation
 - Confirm vehicle make and model
 - Confirm registration number
 - Confirm original purchase date
 - Confirm original cost price (incl. VAT, excl. finance charges)
2. Odometer Readings
 - Opening odometer reading as at 1 March (start of year of assessment)
 - Closing odometer reading as at end of February (end of year of assessment)
 - Clear digital photograph of closing odometer reading
 - Total annual kilometres calculated (Closing minus Opening)
3. Logbook Requirements
 - Logbook maintained for the full year of assessment
 - Each entry reflects date, destination, and business purpose
 - Business kilometres total calculated correctly
 - Logbook reconciles to total annual kilometres per odometer
4. If Using the Deemed Cost Method
 - Correct SARS deemed cost table applied
 - Vehicle cost bracket correctly identified
 - Business-use percentage correctly applied



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5. If Using the Actual Cost Method

- Fuel invoices retained
- Maintenance and repair invoices retained
- Insurance schedule available
- Licence fees documented
- Finance charges separated from capital cost
- Total vehicle expenses calculated for the year
- Business-use percentage applied to total actual expenses

6. SARS Verification Readiness

- Supporting documents stored securely
- Licence disc copy available
- All travel claim calculations documented
- Documentation ready in the event of SARS verification or audit

Final Reminder

A travel allowance deduction is only allowable to the extent that business kilometres are substantiated in terms of Section 8(1)(b) of the Income Tax Act. Where the actual cost method is used, supporting expense documentation is equally critical. Preparation before filing season reduces audit risk and protects your deduction.

Prepared by Amanda Roothman

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