



TRAVEL DIARY TEMPLATE

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

A travel diary is not required where the travel is for a period of five nights or less.

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.

