



Yes

Are full records or a log book maintained?

Yes

Use Tier 1 for first 14,000 total kilometres and Tier Two rates after that.

Tier 2 rates are based on vehicle type.

No

Reimbursements should be based on the cost method or some other appropriate method.

Reimbursements must be supported by evidence.

No

Use Tier 1 rate for first 3,500 business kilometres and Tier 2 rates after that.

Tier 2 rates are based on vehicle type.

2019/20 kilometre rates

Vehicle type	Tier 1 rate	Tier 2 rate
Petrol or Diesel	76 cents	26 cents
Petrol Hybrid		18 cents
Electric		9 cents