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Keeping a logbook for tax purposes

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<https://fimportal.de/xzufi-services/1997/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99026002000000
Leistungsbezeichnung I	Keeping a logbook for tax purposes
Leistungsbezeichnung II	Keeping a logbook for tax purposes
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

Modul	Sachverhalt
Fachlich freigegeben durch	
Handlungsgrundlage	<p>Einkommenssteuergesetz (EStG):</p> <ul style="list-style-type: none"> • § 4 Gewinnbegriff im Allgemeinen • § 6 Bewertung • § 8 Einnahmen
Teaser	You use a vehicle as part of your
Volltext	<p>You use a vehicle as part of your</p> <ul style="list-style-type: none"> • commercial, • self-employed or • agricultural or forestry activity? <p>Then the costs incurred for business journeys are business expenses.</p> <p>In order to be able to prove this to the tax office, you must be able to separate the costs for business journeys from the costs for private journeys.</p> <p>To do this, you can</p> <ul style="list-style-type: none"> • keep a logbook, • calculate the private use of the vehicle according to the interval rates or • estimate the extent of private use if you use the vehicle for business purposes but do not fulfil the requirements for a calculation based on the interval rates. <p>Note: You may not recognise the costs for private journeys as As a business expense. If you have allocated the vehicle to your business assets, you must recognise the use for private journeys as a withdrawal and therefore as business income.</p> <p>You must also separate costs for business and private journeys if you are provided with a car by your employer and are allowed to use it for private journeys. The costs incurred for your private use are regarded as wages, which you must pay tax on.</p>

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Erforderliche Unterlagen	<p>Proof of all costs for the vehicle.</p> <p>If necessary, the tax office will request these and the logbook from you.</p>
Voraussetzungen	<p>You must complete the logbook</p> <ul style="list-style-type: none"> • promptly, • continuously and • in a book form. <p>Please note: Subsequent additions or changes must be excluded or clearly recognisable as such. Loose records do not fulfil the requirements of a logbook.</p> <p>The following information is required:</p> <ul style="list-style-type: none"> • for business or professional journeys: Date and mileage at the beginning and end of each individual journey Destination, in the case of detours also the route Purpose of the journey Names of the business partners visited • for private journeys: it is sufficient if you enter the kilometres in each case. • for journeys between home and business premises or place of work: a short note in the logbook is sufficient in each case <p>Note: You can also keep an electronic logbook. The prerequisite is that you</p> <ul style="list-style-type: none"> • record the same details as for a manually kept logbook and • keep it regularly. <p>You can purchase electronic logbooks from various manufacturers. In the case of electronic records, subsequent changes to the recorded data must already be technically excluded by the programme, or at least documented and disclosed. Spreadsheet programmes do not fulfil these requirements.</p>
Kosten	<p>Depending on the product used. Enquire at your local stationery or software retailer.</p>

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	There are no costs for the tax office.
Verfahrensablauf	<p>When the tax office processes your tax return, it will also check your logbook. An application is not required.</p> <p>You keep the logbook voluntarily.</p>
Bearbeitungsdauer	
Frist	none
weiterführende Informationen	
Hinweise	<p>If your logbook does not meet the requirements or is incomplete, the tax office will not recognise it. It will then assess the use of the vehicle for private journeys, for journeys between home and place of work or business and for family journeys home according to the interval rates.</p> <p>If you use the vehicle for business purposes, the calculation will only be based on the interval rates if you use more than 50 per cent of your vehicle for business trips. Otherwise, the tax office will estimate the proportion of private journeys.</p>
Rechtsbehelf	none
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	