TRINITY
ACCOUNTING PRACTICE

Rideshare and Food Delivery Driver Checklist

Uber, DiDi, Ola, Uber Eats, DoorDash, Menulog drivers — tax records to keep.

GST (rideshare)

- GST registered from the first dollar of fares (rideshare requirement)
- BAS lodged quarterly (or monthly)
- GST on fares calculated and remitted (typically 1/11th of fare incl. service fee)
- GST claimed on platform service fees, fuel, car running costs (business %)

GST (food delivery only)

Food delivery is NOT a 'taxi travel' service, so GST registration is only required if turnover exceeds $75k.

Income to report

- Earnings statements from each platform (Uber, DoorDash, etc.) — gross fares plus tips plus incentives
- Cash tips received
- Referral bonuses
- Quest, streak and surge bonuses

Vehicle deductions — logbook method

- 12-week logbook completed (less than 5 years old)
- Odometer readings at 1 July and 30 June
- Fuel, oil, servicing and repairs receipts
- Registration and CTP
- Comprehensive insurance
- Lease or interest on car loan
- Depreciation of the vehicle (cost limit applies)
- Tyres and cleaning

Other deductions

- Mobile phone (work-use %)
- Phone mount, dashcam, car chargers
- Bottled water, mints, in-car amenities for passengers
- Tolls and parking while driving

- Platform service and booking fees
- Insurance excess on work-related claims
- Accounting fees

Records

- Bank statements showing platform deposits
- Logbook (paper or app)
- Receipts retained for 5 years