## **T5 - Receipt Diary Travelling Business Registered for GST**

You are not required to obtain a receipt if it would be unreasonable for the ATO to expect you to keep a receipt. For example purchases made from vending machines, parking meters, washing machines and automatic tolls. In addition to this you are not required to keep receipts for expenses that are under \$10 each and total less than \$200 for the year. But all these types of expenses do need to be recorded in a diary as soon as practical after you have incurred them. This form can serve as a diary providing you record the following information:

Date	Supplier	Description of Goods	Price Excluding GST	GST Amount