Keeping records of the use of the car

A taxable person who applies the aforementioned exceptions and has fully deducted the input VAT on the car and related expenses **must ensure** that t**he use of the passenger car in question for non-business rides is not possible** and may continue to keep records of the use of the car.

The entrepreneur decides which way to keep records – the goal is to ensure that the entrepreneur's passenger car is used only for business purposes. For example, an entrepreneur can, among other things, keep a **detailed record, i.e., a driving log,** or use a **GPS service** provided by a third party.

In general, a car used exclusively for business purposes should be **parked at the company during non-working hours.**

The company must decide:

- ✓ how a car is used,
- ✓ how such use is secured, and
- ✓ how it is possible to check the use of the car both by the management and the tax authority.

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