

Car Rental Compliance Checklist

Ten checks for your fleet

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Work through these across the year, not in April.
Which class and whose money drive every answer below.

- ☐ **1 Fleet classified**
Class 16, 10 or 10.1 confirmed per vehicle.
- ☐ **2 Cost ceiling applied**
Premium vehicles capped and held separately.
- ☐ **3 Asset register built**
VIN, date, cost, class and claims to date.
- ☐ **4 Deposits held apart**
Customer money in a liability account.
- ☐ **5 Platform income gross**
Full rental recorded, commission expensed.
- ☐ **6 Disposals modelled**
Recapture checked before vehicles are sold.
- ☐ **7 Logbooks kept**
Personal use recorded wherever it occurs.
- ☐ **8 Credits capped**
Passenger vehicle ITCs limited to the ceiling.
- ☐ **9 Drivers classified**
Employee or contractor settled in writing.
- ☐ **10 Records retained**
Six years from the filing date.

PRO TIP

Vehicles acquired for short-term rental may qualify for Class 16 at 40% rather than Class 10 at 30%. Confirm the class before the first claim.

647-212-9559 · info@gondaliyacpa.ca · gondaliyacpa.ca/consultation

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