



# **Minimizing Taxes:** **Wise Strategies and Planning** **for Logistics/ Transport/ Warehouse Business in 2025.**



# Table of Contents

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**01** Strategic Tax Optimization

---

**02** Regulatory Compliance & Legal Assurance

---

**03** Sustainable Business Growth and Expansion

---

**04** Innovation, Technology and Workforce Strategy

---

**05** Long-term Planning and value creation





# Minimizing Taxes: Wise Strategies and Planning for Logistics/Transport/Warehouse Business

This checklist is purpose-built for logistics operators, transport businesses, and warehousing service providers—including freight carriers, courier services, 3PLs, trucking fleets, cold storage, and distribution hubs—looking to reduce tax exposure, improve asset efficiency, and strengthen cash flow before year-end.

## 01 Strategic Tax Optimization

- Use the \$20,000 Instant Asset Write-Off for Vehicles, Racking & Handling Equipment**

Deduct eligible assets like delivery vans, pallet jacks, forklift attachments, racking systems, and loading bays purchased and installed before 30 June 2025.
- Write Off Low-Value Asset Pools**

Instantly deduct your small business depreciation pool if the balance is under \$20,000 at year-end—common assets include handheld scanners, trolleys, or tablets.
- Prepay Business Expenses**

Bring forward deductions by prepaying up to 12 months of warehouse rent, vehicle leases, commercial insurance, or fuel card contracts.
- Conduct an EOFY Stocktake – Packaging, Spare Parts, and Consumables**

Dispose of obsolete or excess inventory such as shrink wrap, damaged pallets, outdated barcodes, or unserviceable parts and claim the write-down.
- Complete Fleet and Facility Maintenance**

Ensure truck servicing, warehouse lighting, dock repairs, or conveyor servicing is completed before 30 June for full deductibility.
- Maximise Super Contributions for Staff**

Ensure all staff superannuation contributions (including drivers, pick-packers, and admin) are paid and cleared before 30 June to be deductible.
- Write Off Bad Debts Before 30 June**

Formally write off unpaid freight invoices or warehouse storage fees that are unrecoverable.



02

## Regulatory Compliance & Legal Assurance

- Review Single Touch Payroll (STP) Data**

Validate wage data, overtime, loadings, shift allowances, and bonuses to comply with STP Phase 2 requirements.
- Claim Fuel Tax Credits on Eligible Usage**

Review and claim FTCs where fuel is used in off-road or auxiliary equipment (e.g., refrigerated trailers, forklifts, generators).
- Lodge Your TPAR if You Use Subcontractors**

If you subcontract transport, warehousing, or last-mile delivery, report these payments in your TPAR by 28 August 2025.
- Renegotiate Terms with Suppliers or Carriers**

Revisit fuel suppliers, equipment providers, or contractor agreements to secure better trade terms and reduce costs.
- Adjust PAYG Instalments if Cash Flow Shifted**

If revenue has fluctuated due to contract changes or fuel price impacts, vary PAYG to prevent tax overpayments.
- Review Division 7A Loans**

If the business has lent funds to directors or shareholders, ensure loans are properly documented and minimum repayments made.
- Review Contractor Status**

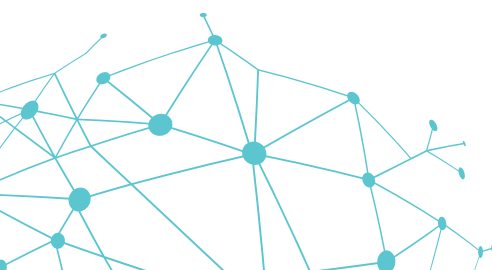
Ensure subcontract drivers or casual warehouse staff are correctly classified and meet Fair Work and ATO compliance standards.

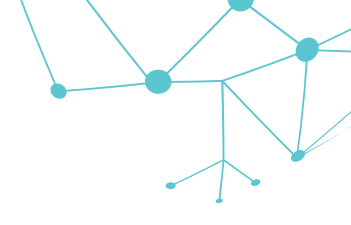
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## Sustainable Business Growth and Expansion

- Check GST Coding - Freight vs Storage vs Admin Charges**

Ensure correct GST treatment on multi-line invoices that include freight, warehousing, and back-office or overseas services.

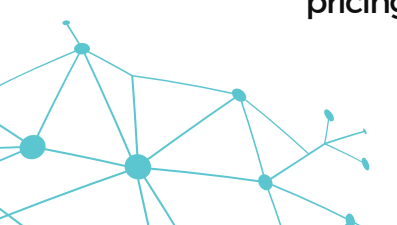


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- Claim Logistics Industry Grants or Incentives**  
Explore options such as electric vehicle or fuel-efficiency rebates, warehousing upgrade grants, or apprentice subsidies for logistics trainees.
  - Run a Route or Service Margin Analysis**  
Analyse the profitability of freight lanes, delivery routes, or fulfilment contracts to optimise pricing and service terms.
  - Use ATO Benchmarks**  
Compare your cost structures (fuel, labour, insurance) against logistics industry benchmarks to identify red flags or inefficiencies.

## 04 **Innovation, Technology and Workforce Strategy**

- Upgrade Logistics or Warehouse Management Software**  
Invest in systems like CartonCloud, Cin7 Core, or FreightExchange for improved tracking, manifesting, inventory, and route efficiency.
- Claim Deductions on Technology and Automation**  
Deduct costs related to scanning equipment, barcode systems, fleet telematics, or conveyor automation installed during the year.

## 05 **Long-term Planning and value creation**

- Review Equipment Leases and Vehicle Financing**  
Reassess leases on trucks, trailers, forklifts, and warehouse gear. Consider refinancing or early payouts if tax-effective.
  - Reassess Your Business Structure**  
Ensure your current sole trader, company, or trust structure supports growth, liability protection, and tax efficiency.
  - Plan Ahead for Expansion or Exit**  
Whether opening new depots, expanding into 3PL, or preparing for business sale, early planning delivers better tax outcomes.
  - Plan EOFY Promotions or Capacity Fill Campaigns**  
Use tax time to offer special storage rates, bulk freight deals, or incentive pricing to fill excess warehouse or transport capacity.
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Want to stay ahead with your **tax planning & strategy?**

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