

Fringe Benefits Tax Return Information

1 April 2017 - 31 March 2018



Your Organisation's Name:

Bank Account Details

The ATO requires that all entities receiving a FBT refund provide their bank account details on the return. Could you please provide us with the appropriate bank account details, regardless of whether you expect a refund.

Account Name	
BSB	
Account Number	

FBT Instalments

Please state the total FBT instalments paid in relation to the 2018 FBT year.

Quarter	Amount paid
June	
September	
December	
March	
TOTAL	

Types of benefits provided:

1. Cars

Did you provide a car to any of your employees/directors or their associates during the 2018 FBT year?

YES Please provide details on schedule 1

NO

If you have acquired or leased a new vehicle, disposed of a current one, or transferred a vehicle between employees please provide us with the details of the transfer; purchase documents, sale documents, lease documents (the employees' names and the date of transfer).

2. Residual Motor Vehicles

Did you provide a motor vehicle **other than a car** to any of your employees/directors or their associates during the 2018 FBT year?

YES Please provide details on schedule 2

NO

Motor vehicles other than cars include:

- Motor vehicles designed to carry a load of more than 1 tonne or more than 9 passengers.
- Motorcycles or Four-wheeled motorcycles e.g. All-Terrain Vehicles.

3. Car Parking

Did you provide car parking spaces on your premises or in leased car parking spaces for any employees/directors or their associates during the 2018 FBT year?

- YES Please provide details on schedule 3
NO

Did you reimburse or make payments on behalf of any of your employees/directors or their associates in relation to Car Parking spaces they had organised themselves separately to your business, during the 2018 FBT Year?

- YES Please provide details outlined in the table at the end of this questionnaire
NO

Reimbursements to, or payments on behalf of employees in respect of car parking expenses will always be subject to FBT and are classified as expense benefits.

4. Entertainment (by way of food, drink or recreation, and Entertainment Facility Leasing)

Did you provide or pay for any entertainment for any employees/directors or their associates during the 2018 FBT year?

- YES Please provide details outlined in the table at the end of this questionnaire
NO

Examples of entertainment includes:

- Christmas Parties
- Business lunches
- Social functions – Where food and drink is provided to staff and /or clients.

Entertainment does not include:

- Meals on overnight business travel
- Morning and Afternoon teas and finger food provided to employees at work on a business day

5. Expense Payments

Did you pay or reimburse any expenses incurred by any employees/directors or their associates (e.g. home telephone, mobile phone, school fees, private motor vehicle expenses etc) during the 2018 FBT year?

- YES Please provide details outlined in the table at the end of this questionnaire
NO

6. Property

Did you provide any goods to any or your employees/director or their associates for free or at a discount in the 2018 FBT year?

- YES Please provide details outlined in the table at the end of this questionnaire
NO

7. Loans

Did you provide loans to any employees/directors or associates during the 2018 FBT year?

YES Please provide details outlined in the table at the end of this questionnaire

NO

8. Debt Waiver

Did you release any employees/directors or their associates from any debts owed to you during the 2018 FBT year?

YES Please provide details with this form

NO

9. Living Away From Home Allowance

Did you pay any of your employees/directors or their associates a living away from home allowance during the 2018 FBT year?

YES Please provide details with this form

NO

10. Housing and Board

Did you provide any form of accommodation and/or two or more meals per day to any employees/directors or their associates during the 2018 FBT year?

YES Please provide details with this form

NO

11. Residual Benefits

Did you provide any other benefits (including by salary sacrifice), not mentioned above, to any of your employees/directors or their associates during the 2018 FBT year?

YES Please provide details with this form

NO

Please copy this schedule as many times as required

Schedule 1: Car Fringe Benefits

Name of Driver	
Make and Model	
Registration Number	
Number of days available for private use ¹	
Was the Car Purchased or leased?	
Date Purchased/Leased	
Purchase Price	
Date sold	
Replacement or new vehicle (make/model, rego number, attach invoice and complete additional schedule)	
Odometer Reading at 1 April 2017	
Odometer Reading at 31 March 2018	
Amount of Employee Contribution	
Is there a valid logbook? (If yes please attach) ²	YES/NO

Only fill out the next section if you have a valid logbook² for this car.

Operating costs for the period 1 April 2017 to 31 March 2018 All costs must be GST inclusive	
Fuel	
Repairs and Maintenance	
Registration	
Insurance	
Lease Payments	

¹A car is unavailable for private use: Each full and complete day it is at the mechanics (do not include the day car is dropped off or collected from the mechanic); or the car is garaged at the work premises and the driver does not have access to the car or the keys.

²A logbook must be kept for a continuous 12 week period and have been completed within the last 5 years.

Please copy this schedule as many times as required

Schedule 2: Residual Motor Vehicle Benefits

These benefits are exempt where the private use of the vehicles is strictly limited to home to work travel.

Is that the case for this vehicle?

YES

NO

Operating costs for the period 1 April 2017 to 31 March 2018	
All costs must be GST inclusive	
Name of Driver	
Make and Model	
Registration Number	
Odometer Reading at 1 April 2017	
Odometer Reading at 31 March 2018	
Fuel	
Repairs and Maintenance	
Registration	
Insurance	
Lease Payments	
Employee Contributions	
Logbook percentage (please attach logbook)	

Schedule 3: Car Parking Benefits

How many car parking spaces were available at the **start** of the FBT year? _____

How many car parking spaces were available at the **end** of the FBT year? _____

How many employees were using the car parking spaces at the **start** of the FBT year? _____

How many employees were using the car parking spaces at the **end** of the FBT year? _____

Where were the car parking spaces located? _____

Car parking spaces provided on your premises are deemed car parking benefits however they are only subject to FBT if your annual turnover is more than \$10 million, you are a government body or a publicly listed company and at least one commercial car parking station operates within 1 km of your business charges more than \$8.66 a day for parking.

Required details for other benefits – **complete in blank space below this table:**

Benefit	Entertainment	Expenses	Property	Loans
Requirements	Date	Employee	Employee	Employee
	Event Details	Details of Expense	Item Provided	Reason for Loan
	Amount \$	Amount \$	Cost \$	Interest Rate
	Number of employees / associates	Deductible ¹ portion	Employee Contribution \$	Loan Amount
	Number of clients		Produced by Employer's business or Purchased from another party?	Repayment intervals / dates of repayments (weekly, fortnightly, monthly, quarterly, etc).
	Total number in attendance			Repayment Amount

Please note that the number of people attending each event is important for entertainment benefits as it allows us to determine whether the minor and infrequent exemption will apply.

¹ Amounts will be deductible to the extent that the expense payments aided the employee to gain their assessable income.