Fringe Benefits Tax Return Information

1 April 2024 - 31 March 2025

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 2025 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 2025 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**[1] to any of your employees/directors or their associates during the 2025 FBT year?

YES ☐ Please provide details on **schedule 2**

NO ☐

[1]**Motor vehicles other than cars include:**

- Motor vehicles designed to carry a load of more than 1 tonne or more than 8 passengers. E.g. large utes
- Motorcycles or 4WD motorcycles e.g. All-Terrain Vehicles.

3. Car Parking

Did you provide car parking spaces on your premises or leased car parking spaces for any employees/directors or their associates during the 2025 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 arranged to lease themselves during the 2022 FBT Year?

YES ☐ Please provide details within the expense section of **schedule 4**

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 2025 FBT year?

YES ☐ Please provide details within the relevant section of **schedule 4**

NO ☐

Examples of entertainment include:

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

Usually, entertainment does not include refreshments such as:

- 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 2025 FBT year?

YES ☐ Please provide details within the relevant section of **schedule 5**

NO ☐

6. Property

Did you provide any goods to any of your employees/directors or their associates for free or at a discount in the 2025 FBT year?

YES ☐ Please provide details within the relevant section of **schedule 6**

NO ☐

7. Loans

Did you provide loans to any employees/directors or their associates during the 2025 FBT year?

YES ☐ Please provide details within the relevant section of **schedule 7**

NO ☐

8. Debt Waiver

Did you release any employees/directors or their associates from any debts owed to you (as the employer) during the 2025 FBT year?

YES ☐ Please provide details below

NO ☐

Debt Waiver	Debt 1	Debt 2	Debt 3
Employee name			
Amount			

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 2025 FBT year?

YES ☐ Please contact your accountant to discuss details

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 2025 FBT year?

YES ☐ Please contact your accountant to discuss details

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 2025 FBT year?

YES ☐ Please provide details within the relevant section of **schedule 4**

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 2024	
Odometer Reading at 31 March 2025	
Amount of post-tax Employee Contribution	
Is there a valid logbook? (If yes please attach)[2]	YES/NO
Reasonable business use estimate	

Only fill out the next section if you have a valid logbook[2] for this car.

Operating costs	Total cost INCLUDING GST for the period 1 April 2024 to 31 March 2025
Fuel	
Repairs and Maintenance	
Registration	
Insurance	
Lease Payments	

[1]A car is unavailable for private use when: 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 overnight at the work premises, the driver does not have access to the car or the keys and employees can't use the car for private purposes during the day.

[2] A 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 ☐ Please provide motor vehicle and costs details in the tables below

Motor vehicle details	
Name of Driver	
Make and Model	
Registration Number	
Odometer Reading at 1 April 2024	
Odometer Reading at 31 March 2025	
Logbook Percentage (please attach logbook)	

Operating costs for the period 1 April 2024 to 31 March 2025	Total amount including GST	GST amount
Fuel		
Repairs and Maintenance		
Registration		
Insurance		
Lease Payments		

Post-tax Employee Contributions	

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? _____

Schedule 4: Please complete the following tables that are relevant to you. Please copy these tables as many times as required

Entertainment

Event details	Date	Amount $		Number of employees/ associates	Number of clients	Total number in attendance
		GST Inclusive	GST 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.

Schedule 5: Please complete the following tables that are relevant to you. Please copy these tables as many times as required

Expense payments and reimbursements

Expense details	Employee name	Amount $		Deductible[1] portion (GST Inclusive)	Post-tax employee contribution
		GST Inclusive	GST amount		

[1] Amounts will be deductible to the extent that the expense aided the employee to gain their assessable income and the employee would be entitled to claim a tax deduction if they had incurred the expense themselves

Schedule 6: Please complete the following tables that are relevant to you. Please copy these tables as many times as required

Property or Residual

Item provided	Produced or manufactured by your business	Employee name	Amount $		Deductible[1] portion (GST Inclusive)	Post-tax employee contribution
			GST Inclusive	GST amount		

[1] Amounts will be deductible to the extent that the expense aided the employee to gain their assessable income and the employee would be entitled to claim a tax deduction if they had incurred the expense themselves

Schedule 7: Please complete the following tables that are relevant to you. Please copy these tables as many times as required

Loans

Reason for Loan	Employee name	Interest Rate	Loan Amount	Repayment Amounts	Repayment intervals / dates of repayments (weekly, fortnightly, monthly, quarterly, etc).