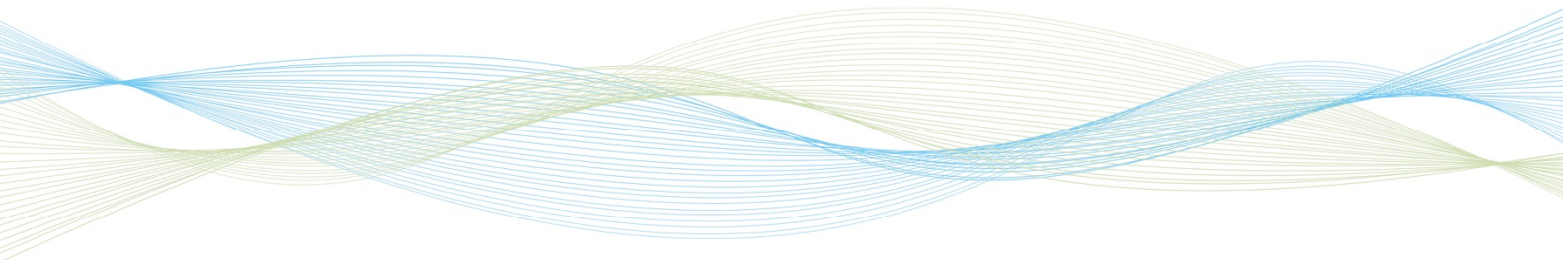


# FBT Questionnaire

## For the FBT Year Ended 31 March 2018



## Your Information

Employer Name

Address

Contact Person

Phone

Email

Please answer the following questions and complete the worksheets and declarations.

### A. Motor Vehicles

Does your organisation own or lease vehicles that are provided to employees or their associates? \*

Yes  
No

If the answer is **YES**, please complete **Excel Workbook A (Motor Vehicle Summary)** and **Declaration A**. Otherwise proceed to the next section.

### B. Expense Payments Fringe Benefits

Did your organisation pay any expense on behalf of an employee (or his/her associate\*) or did your organisation reimburse an employee (or his/her associate) for any private expenses (such as fuel & oil, subscriptions to clubs, rent on accommodation, private telephone, restaurant meals)?

Yes  
No

If the answer is **YES**, please complete **Excel Workbook B (Expense Payment Fringe Benefits)** and **Declaration B**. Otherwise proceed to the next section.

### C. Loans

Did your organisation loan any money to an employee (or his/her associate)?

Yes  
No

If the answer is **YES**, please complete **Excel Workbook C (Loan Fringe Benefits)** and **Declaration C**. Otherwise proceed to the next section.

## D. Entertainment

Did your organisation provide any form of entertainment to an employee (or his/her associate) such as restaurant meals, prizes, alcohol etc.?

Yes  
No

If the answer is **YES**, please complete **Excel Workbook D (Entertainment Summary)**. Otherwise proceed to the next section.

## E. Housing and Board

Did your organisation provide accommodation to an employee (or his/her associate)?

Yes  
No

If the answer is **YES**, please complete **Excel Workbook E (Housing Summary)**. Otherwise proceed to the next section.

## F. Car parking

a. Did your organisation provide car parking facilities to employees (or his/her associates) and is there a commercial parking station within 1 kilometre of the car parking facility?

Yes  
No

If **YES**, answer questions b & c otherwise proceed to next section.

## Exemptions

b. Is your organisation's gross income less than \$10 million per annum?

Yes  
No

c. If your business is a company, is it a private company?

Yes  
No

If the answer to questions b or c is **YES** and the answer to d is YES, proceed to the next section as your car parking is exempt from FBT. Otherwise, please complete the **Excel Workbook F (Car Parking Summary)**.

## G. Living Away From Home Allowance (LAFHA)

Did your organisation pay an allowance to any employee as compensation for living away from home?

Yes  
No

## H. Other Benefits

Did your organisation provide any other type of benefit to any employee (or his/her associate) which has not been disclosed on any of the above mentioned schedules? Yes  
No

If the answer is **YES**, please complete **Excel Workbook H (Other Benefits)** and **Declaration H**.

## Declaration

I, the undersigned, hereby acknowledge that I have understood and answered each of the above questions correctly and completely.

I also acknowledge that the employer may be liable to penalties for the preparation of incomplete or inaccurate fringe benefits tax returns.

Public Officer / Authorised Signatory

Date

\* An associate is a relative such as a spouse or child

\*\* A connected entity is an entity that is controlled by your organisation or controls your organisation (control generally requires a 40% interest).

Two entities are also connected if they are controlled by the same third entity.

An affiliate is an individual or company that has a significant degree of influence over your organisation's business.

# 2018 FBT DECLARATIONS

Declaration A	MOTOR VEHICLES	6
Declaration B	EXPENSE PAYMENT BENEFIT	7
Declaration C	LOAN FRINGE BENEFIT	8
Declaration G	LIVING AWAY FROM HOME ALLOWANCE (LAFHA)	9
Declaration H	RESIDUAL FRINGE BENEFIT	10

Don't forget to complete the corresponding workbook.  
You can access the workbook [here](#)

## MOTOR VEHICLE ODOMETER RECORD

- > For each vehicle
- > If used by more than one employee, please list the employees and percentage available.

## FRINGE BENEFITS TAX YEAR ENDED 31/03/2018

COMPANY NAME:

EMPLOYEE:

VEHICLE REGO NUMBER:

VEHICLE MAKE & MODEL:

DATE ACQUIRED:

DATE SOLD:

COST:

The above vehicle's odometer reading on 1/04/17 was kms

The above vehicle's odometer reading on 31/03/18 was kms

The above vehicle's odometer reading at date of sale was kms

Total kms travelled in the period = kms

Log book held for this vehicle? If so, date log book was prepared kms

**NOTE:** If at any time during the year the above car was not available for private use, please provide the number of days this involved days

**SIGNED** (Employee):

**NAME:**

**DATE:**

## EXPENSE PAYMENT BENEFIT DECLARATION

I, \_\_\_\_\_ declare that:

*(show nature of expenses e.g. telephone rental and/or calls)*

were provided to me by or on behalf of my employer during the period from \_\_\_\_\_  
to \_\_\_\_\_ and that the expenses were incurred by me for the following purpose(s):

*(Please give sufficient information to demonstrate the extent to which the expenses were incurred by you for the purpose of earning your assessable income.)*

I also declare that the percentage of those expenses incurred in earning my assessable income was \_\_\_\_\_  
%.

**Signature:**

**Date:**

## LOAN FRINGE BENEFITS DECLARATION

I, \_\_\_\_\_ declare that the loan of \$ \_\_\_\_\_  
made to me by \_\_\_\_\_ on \_\_\_\_\_  
was used by me during the period from \_\_\_\_\_ to \_\_\_\_\_  
for the following purpose:

*(Please give sufficient information to demonstrate the extent to which the loan was used for the purpose of earning your assessable income.)*

I also declare that had I paid interest at a commercial rate on the loan for the above period, I would have been entitled to claim an income tax deduction equal to \_\_\_\_\_ % of the interest on that loan.

**Signature:**

**Date:**



## LIVING AWAY FROM HOME DECLARATION

I,

declare that during the period from \_\_\_\_\_ to \_\_\_\_\_

I was required to live away from my usual place of residence in order to perform the duties of my employment and that during that period my usual place of residence was

*(state place where you usually live)*

and the nature of that residence was

and, during the period the place at which I actually resided was

*(state all addresses at which you resided while away from home in the period stated above)*

**Signature:**

**Date:**

## RESIDUAL FRINGE BENEFITS DECLARATION

I,

*(Name of Employee)*

declare that

*(Show nature of benefit, e.g., car repairs)*

Was provided to me by or on behalf of my employer during the period from

to

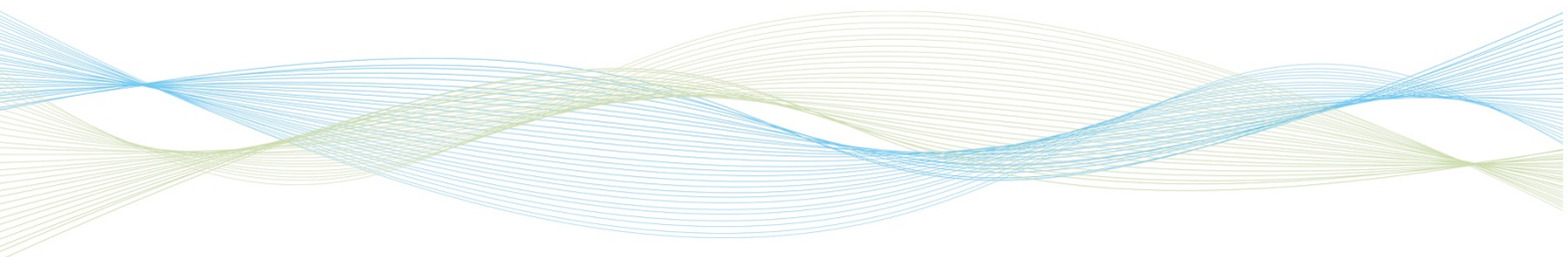
and that the benefit was used by me for the following purposes:

*(Please give sufficient detail to demonstrate the extent to which the benefit was used in earning assessable income.)*

I also declare that, had I purchased the service or privilege, etc for its market value, I would have been entitled to claim an income tax deduction equal to        % of the purchase price.

**Signature:**

**Date:**



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