

FBT Questionnaire

For the FBT Year Ended 31 March 2017

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 the Excel Workbook A (Motor Vehicle Summary) and Declaration A (Page 5). 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 the Excel Workbook B (Expense Payment Fringe Benefits) and Declaration B (Page 6). 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 the [Excel Workbook C \(Loan Fringe Benefits\) and Declaration C \(Page 7\)](#). 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 the [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 the [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 & d, otherwise proceed to next section.

Exemptions

- b. Is your organisation's gross income less than \$10 million per annum?
- Yes
No
- c. Is your organisation's annual turnover less than \$2 million when aggregated with connected entities and affiliates?*
- Yes
No
- d. 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

If the answer is **YES**, please complete the Excel Workbook G (LAFHA) and Declaration G (Page 8). Otherwise proceed to the next section.

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 the Excel Workbook H (Other Benefits) and Declaration H (Page 9).

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.



2017 FBT DECLARATIONS

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



DECLARATION A - 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 31/03/2017

COMPANY NAME:

EMPLOYEE:

VEHICLE REGO NUMBER:

VEHICLE MAKE & MODEL:

DATE ACQUIRED:

DATE SOLD:

COST:

| | |
|--|------|
| The above vehicle's odometer reading on 1/04/16 was | kms |
| The above vehicle's odometer reading on 31/03/17 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:



DECLARATION B - EXPENSE PAYMENT BENEFIT

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:



DECLARATION C - LOAN FRINGE BENEFITS

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

(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:



DECLARATION D - LIVING AWAY FROM HOME

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 the 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:



DECLARATION E - RESIDUAL FRINGE BENEFITS

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:

