

FBT Checklist 2023



Tick "yes" in any of the following boxes if you provide the benefit or expenditure on behalf of past, current or future employees. Employees include directors, all normal employees and their friends and relatives.

Where you have ticked a "yes" box, please contact us to discuss the implications for Fringe Benefits Tax.

Fringe Benefit	Yes	No
Do you have any motor vehicles? <ul style="list-style-type: none">OwnedHire PurchaseLease		
Did you pay for or reimburse any private expenses? <ul style="list-style-type: none">Any form of private expenditure whether deductible or not		
Did you incur any business or private travel? <ul style="list-style-type: none">Overseas travelDomestic travel		
Did you pay for any meals? <ul style="list-style-type: none">Restaurant mealsMeals on premises etc.		
Did you provide any entertainment? <ul style="list-style-type: none">Corporate sponsorshipChristmas PartyConference or eventGolf daysSporting event tickets or sponsorship		
Did you provide any free or discounted car parking? <ul style="list-style-type: none">On premisesIn commercial car parks		
Did you lend money to any owners or employees at an interest rate less than 4.52% or waive any debts owing by them?		
Did you provide discounted goods or services to employees?		
Did you arrange others to provide discounted goods or services to employees? <ul style="list-style-type: none">Direct or indirect arrangementsDiscounts with suppliersDiscounts with customers		
Did you provide any accommodation at less than market rates?		
Did you provide any form of "property" to an employee? <ul style="list-style-type: none">Giving away surplus office furniture or equipment"Sale" of discounted assetsGiftsAwards		
Have you paid to relocate staff?		
Do you pay superannuation to non-complying or overseas funds?		