

FBT Checklist 2019



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"> • Owned • Hire Purchase • Lease 		
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 travel • Domestic travel 		
Did you pay for any meals? <ul style="list-style-type: none"> • Restaurant meals • Meals on premises etc. 		
Did you provide any entertainment? <ul style="list-style-type: none"> • Corporate sponsorship • Christmas Party • Conference or event • Golf days • Sporting event tickets or sponsorship 		
Did you provide any free or discounted car parking? <ul style="list-style-type: none"> • On premises • In commercial car parks 		
Did you lend money to any owners or employees at an interest rate less than 5.20% 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 arrangements • Discounts with suppliers • Discounts 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 assets • Gifts • Awards 		
Have you paid to relocate staff?		
Do you pay superannuation to non-complying or overseas funds?		