



ADDRESS & PHONE
Level 16
68 Pitt Street
Sydney
NSW 2000
P +61 2 9908 4744

POSTAL ADDRESS
PO Box H237
Australia Square
NSW 1215

OTHER CONTACTS
F +61 2 9233 8237
E staff@cjeffery.com.au
W www.cjeffery.com.au

PARTNERS
Jonathan R Blake
Mark G Arthur
William R Matley

Crispin & Jeffery

Chartered Accountants

2021 Fringe Benefits Tax Checklist

Employers Name:

This form is a checklist of the various types of Fringe Benefits that your organisation may provide. Please answer the following questions:

1. Were any cars provided to employees during the year? **Yes / No**
2. Was any entertainment (eg lunches, club memberships etc) provided employees during the year? **Yes / No**
3. Were any car parking facilities provided to employees during the year? Note: only applicable if your gross business income was greater than \$10 million **Yes / No**
4. Were any private or non-deductible expenses paid on behalf of employees (eg health insurance, home telephones, children's education, personal travel etc)? **Yes / No**

If the answer to any of the questions 1 – 4 is yes, please complete the attached worksheets. If you have any questions in relation to the worksheets, please contact us on (02) 9908 4744.

5. Were any loans provided to employees during the year? **Yes / No**
6. Have any loans to employees been written off or waived? **Yes / No**
7. Were any employees allowed free use of company property for private purposes (other than cars)? **Yes / No**
8. Were any employees provided with free or discounted products that had a value in excess of \$1,000? **Yes / No**
9. Was any housing provided to employees during the year (other than accommodation whilst travelling)? **Yes / No**
10. Were any employees paid living away from home allowances? **Yes / No**
11. Any other benefits provided to employees? **Yes / No**

If the answer to any of the questions 6 – 11 is yes, please contact us on (02) 9908 4744 to ascertain your eligibility for FBT exemptions.



ADDRESS & PHONE
Level 16
68 Pitt Street
Sydney
NSW 2000
P +61 2 9908 4744

POSTAL ADDRESS
PO Box H237
Australia Square
NSW 1215

OTHER CONTACTS
F +61 2 9233 8237
E staff@cjeffery.com.au
W www.cjeffery.com.au

PARTNERS
Jonathan R Blake
Mark G Arthur
William R Matley

Crispin & Jeffery

Chartered Accountants

2021 Fringe Benefits Tax Checklist

Employers Name:

1. Cars provided to employees during the year (please note: we require a separate sheet for each car)

- a.
- i. Vehicle details

 - ii. Make & Model

 - iii. Driver / employee

 - iv. Registration number

 - v. Purchase date

 - vi. Purchase price (incl) \$

 - vii. New or second-hand vehicle

 - viii. Sale date (if sold since 1 April 2020)

 - ix. Odometer reading 31/3/20

 - x. Odometer reading 31/3/21

Please note: if you have purchased or leased a new car during the year, please provide a copy of the purchase and finance documentation.

b. Employee Reimbursements

Car running costs paid by employee and not reimbursed. \$

Any amount paid by the employee to you for use of the car. \$

Was there any time during the year when the car was incapable of use or was garaged at the employer's premises. If so, please show number of days that the car was unavailable. Days



ADDRESS & PHONE
Level 16
68 Pitt Street
Sydney
NSW 2000
P +61 2 9908 4744

POSTAL ADDRESS
PO Box H237
Australia Square
NSW 1215

OTHER CONTACTS
F +61 2 9233 8237
E staff@cjeffery.com.au
W www.cjeffery.com.au

PARTNERS
Jonathan R Blake
Mark G Arthur
William R Matley

Crispin & Jeffery

Chartered Accountants

2021 Fringe Benefits Tax Checklist

Employers Name:

- c. Additional details (only required if a logbook has been maintained)

Please note:

- The use of a logbook is likely to be beneficial if business usage exceeds 75%
- A new logbook must be completed every 5 years or if your driving pattern changes by more than 10%
- If your logbook was commenced prior to March 2017 you must complete a new logbook in the 2021 FBT year (1/4/20 to 31/3/21)

Please attached photocopies of the original logbook.

Lease expenses	\$
CHP / Asset Purchase repayments	\$
Registration / CTP Insurance	\$
Comprehensive Insurance (Date Paid:)	\$
Repairs and maintenance	\$
Petrol and oil	\$
Total car running costs for the period	\$



ADDRESS & PHONE
Level 16
68 Pitt Street
Sydney
NSW 2000
P +61 2 9908 4744

POSTAL ADDRESS
PO Box H237
Australia Square
NSW 1215

OTHER CONTACTS
F +61 2 9233 8237
E staff@cjeffery.com.au
W www.cjeffery.com.au

PARTNERS
Jonathan R Blake
Mark G Arthur
William R Matley

Crispin & Jeffery

Chartered Accountants

2021 Fringe Benefits Tax Checklist

Employers Name:

2. Entertainment expenses in respect of employees

Fringe Benefits Tax applies to most entertainment provided to employees and paid for by the employer. Entertainment of clients and other business contacts is not subject to Fringe Benefits Tax but it is not tax deductible and input tax credits are not claimable.

For example, if an employee takes a client to lunch, the cost of the lunch is 50% employee entertainment and therefore 50% of the cost is subject to Fringe Benefits Tax. Alternatively, if you maintained a twelve-week entertainment register, please advise of the staff entertainment percentage. NB – Meal entertainment includes the cost of meals with clients when travelling.

Please provide the following information:

Total meal entertainment	\$
Total other entertainment (eg Corporate boxes, Cultural event tickets etc)	\$
Total entertainment expenses (1/4/2020 to 31/3/2021)	\$

Part or all of the cost of a Christmas function may be exempt from Fringe Benefits Tax, therefore please provide a breakdown of the Christmas Function in the following categories:

Total cost of Christmas Function	\$
1. Cost of meals	\$
2. Cost of drinks	\$
3. Cost of any gifts	\$
4. Any additional costs	\$
Number of employees present	
Number of non-employees present (including employees' spouses/ partners)	

If you have a large amount of entertainment and a high proportion of non-employee entertainment (eg most lunches/ function have say 3 or 4 clients attending and only one employee), please contact us on (02) 9908 4744 to discuss.



ADDRESS & PHONE
Level 16
68 Pitt Street
Sydney
NSW 2000
P +61 2 9908 4744

POSTAL ADDRESS
PO Box H237
Australia Square
NSW 1215

OTHER CONTACTS
F +61 2 9233 8237
E staff@cjeffery.com.au
W www.cjeffery.com.au

PARTNERS
Jonathan R Blake
Mark G Arthur
William R Matley

Crispin & Jeffery

Chartered Accountants

2021 Fringe Benefits Tax Checklist

Employers Name:

3. Car parking facilities provided to employees

NB – only complete this section if:

- a. Your gross income is **greater** than \$10 million AND
- b. There is a commercial parking station within a 1 kilometre distance from your business premises that charges more than \$9.15 per day for parking

Number of parking spaces available to employees

What is the cheapest daily rate at a parking station within 1 km?

Number of days each car parking space was used by employees (do not include days where the space was used for less than 4 hours)	1.	days
	2.	days
	3.	days

Attach a separate sheet if more than three parking spaces.

4. Expense payment Fringe Benefits

Did you provide an employee with any of the following work-related items?

Mobile phone	YES / NO
Laptop computer	YES / NO
A portable printer designed for use with a laptop	YES / NO
Briefcase	YES / NO
Calculator	YES / NO
Item of protective clothing	YES / NO
Tool of trade	YES / NO
Electronic diary	YES / NO

If yes, an exemption from FBT may apply as long as the mobile phone, protective clothing or computer software was to be used primarily in the employee's employment.

