



WHAT IS FRINGE BENEFITS TAX?

Fringe benefits tax (FBT) is a tax paid on certain benefits employers provide to their employees or their employees' associates (typically family members) in addition to, or in place of, salary or wages.

For example, you provide a fringe benefit when you:

- allow your employee to use a work car for private purposes
- give your employee a cheap loan or access to a corporate box
- reimburse an expense incurred by your employee, such as school fees
- provide entertainment by way of food, drink or recreation.

ⓘ When working out if a benefit is provided in respect of **employment**, ask yourself if you would have provided the benefit if the recipient had not been your employee.

FBT is separate from income tax and is based on the taxable value of the various fringe benefits provided.

WHO PAYS FRINGE BENEFITS TAX?

As an employer you must pay FBT if you provide benefits to your employees – even if the benefit is provided by an associate or by a third party under an arrangement. For example, you may deal with a supplier who, in turn, provides free goods to your employees.

It makes no difference whether you are a sole trader, partnership, trust, corporation, unincorporated association or government body, or whether you have to pay other taxes such as income tax.

LODGING AN FBT RETURN AND PAYING FBT

An FBT return covering the FBT year that begins on 1 April and ends on 31 March should be lodged by **21 May** each year.

ⓘ If a tax practitioner is preparing and lodging your annual FBT return, different reporting and payment dates may apply.

If you haven't previously paid FBT or if your FBT liability for the previous year was less than \$3,000 you only make one payment for the year when you lodge your annual FBT return. In subsequent years we may ask you to make quarterly FBT instalments through your quarterly activity statements.

We offer several different payment methods:

- BPAY®
- Direct credit
- Direct debit
- Mail
- Australia Post.

➤ For more information on lodging an FBT return and paying FBT, go to our website at www.ato.gov.au

MORE INFORMATION

If you need help completing this form, phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

ⓘ For privacy reasons, we can only discuss this entity's information with someone recorded on our systems as being authorised to act for the entity.

TRANSLATING AND INTERPRETING SERVICES

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on **13 14 50**.

If you have a hearing or speech impairment, phone us through the National Relay Service (NRS):

- TTY users phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users phone **1300 555 727** and ask for the ATO number you need
- Internet relay users, connect to the NRS on www.relayservice.com.au and ask for the ATO number you need.



WHEN COMPLETING THIS FORM

- Print clearly using a black or blue pen.
- Use BLOCK LETTERS and print one character per box.
- Place in all appropriate boxes.
- Do not use correction fluid or covering stickers.

Section A: Entity information

! The term 'entity' refers to the sole trader, partnership, trust, corporation, unincorporated association or government body applying for the fringe benefits tax registration (FBT).

1 What is the entity's Australian business number (ABN)?

2 What is the entity's tax file number (TFN)?

! We are authorised by the *Taxation Administration Act 1953* to ask for tax file numbers. You are not required by law to provide us with a TFN, however, failure to provide a TFN may result in a delay in processing this application.

This must be the TFN of the entity applying for FBT. For example:

- a sole trader records the TFN of the individual
- a partnership records the TFN of the partnership – not the TFN of the individual partners
- a trust records the TFN of the trust – not the TFN of the trustee.

! Sole traders choosing not to quote their TFN must provide on a separate sheet of paper their full name, date of birth, sex and residential address, then attach it to this application.

Other entities choosing not to quote their TFN will be contacted by us when we receive the application. Visit our website at www.ato.gov.au and enter 'Proof of identity' into the search field to determine evidence of identity documentation required.

3 Does the entity have an Australian Company Number (ACN), Australian Registered Body Number (ARBN) or Australian Registered Scheme Number (ARSN)?

No Yes Provide the ACN / ARBN / ARSN here

4 Has the entity previously registered for fringe benefits tax?

This includes an entity changing business structure, for example, from a sole trader or partnership to a company.

No Yes Provide details below:

Name under which previously or presently registered

Is this registration still current? No Yes

5 What is the entity's legal name as it appears on the Australian Business Register?

This is the name that appears on all official documents or legal papers.

It may be different from the name that the entity trades under. For example:

- sole trader – Ann Lorraine Citizen
- partnership – Ann L Citizen, Greg P Jones and Brian J Smith
- company – AX Y Pty Ltd
- trust – Smith Family Trust (do not provide the name of the trustee of the trust).

Section B: Address details

6 What is the entity's business location or address?

This must be a street address, for example, 123 Smith St.

It cannot be a post office box number, roadside mail bag, roadside delivery or other delivery point address but it can be a home address if the entity operates a home-based business.

<input type="text"/>			
<input type="text"/>			
Suburb/town/locality	State/territory	Postcode	
<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
	(Australia only)	(Australia only)	
Country if other than Australia	<input type="text"/>		

7 What is the entity's postal address?

This is the address where government departments and agencies will send notices and correspondence.

As above If the entity's address is the same as Q6, cross this box.

<input type="text"/>			
<input type="text"/>			
Suburb/town/locality	State/territory	Postcode	
<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
	(Australia only)	(Australia only)	
Country if other than Australia	<input type="text"/>		

Section C: Contact details

8 Who is the authorised contact person for the entity?

Provide details of a person who may be contacted for further information. They must be authorised to make changes or update information on behalf of the entity, for example, a registered tax agent.

Title: Mr Mrs Miss Ms Other

Family name

Preferred name

Position held

Business hours phone number (a contact number MUST be provided)

Mobile phone number

Alternative phone number

Fax number

Email address (use BLOCK LETTERS)

9 If the entity's registered tax agent is the authorised contact, provide their tax agent number.

! This number may be found on an income tax return prepared by the registered tax agent.

Section D: Business activity details

10 From what date will/did the entity start providing fringe benefits?

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Section E: Declaration – Complete all fields below.

- !** This declaration can only be signed by either a:
- primary contact for the entity (for example, the public officer of a company, trustee of a trust)
 - person recorded with us as being authorised by the entity to act on its behalf.

11 Who is the authorised person signing this declaration?

Full name of signatory

Position held (for example, director, registered tax agent, trustee or partner)

Business hours phone number

Registered tax agent's number (if applicable)

Before you sign this form

Make sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date this page. An incomplete form may delay processing and we may ask you to complete a new form.

- We may impose penalties if you give false or misleading information.

I declare that:

- I am authorised by the entity to complete this application on its behalf
- the entity is entitled to registration, and
- the information given on this form is true and correct.

Signature

You MUST SIGN here

Date

Day / Month / Year
 / /

Privacy

We are authorised by the *Fringe Benefits Tax (Assessment) Act 1986* and *Taxation Administration Act 1953* to ask for the information on this form. We need this information to help us to provide your FBT registration, administer these Acts and maintain details relating to you that are recorded in other ATO systems. Where authorised by law to do so, we may give this information to other government agencies which administer laws relevant to your particular situation. Depending on your situation, these agencies could include law enforcement agencies, assistance agencies (such as Centrelink), the Australian Bureau of Statistics and the Australian Customs and Border Protection Services.

Lodging this form

Make a copy of this application (and any attachments) for your own records before you:

- send it as an attachment using the business or tax agent portals (if you are registered for online services), or
- fax it, plus any attachments, to **1300 130 905**. Do not include a header or cover sheet as this significantly delays processing, or
- mail it to:

Australian Taxation Office
PO Box 3373
PENRITH NSW 2740

- !** We aim to process your application within 28 days of receiving all the necessary information. If your application is incomplete, incorrect or needs checking, it may take longer. Do not lodge another application during this time.