



Fringe benefits tax time 2022

We have resources available to help employers this fringe benefits tax time.

Last updated 7 February 2022

The fringe benefits tax (FBT) year ends on 31 March 2022.

As an employer, you or your tax agent must assess your **fringe benefits tax (FBT)** liability for the 2022 FBT year (1 April 2021 to 31 March 2022) to determine whether you have a lodgment and payment obligation.

If you:

- have an FBT liability for the 2022 FBT year, you must lodge an FBT return and pay your liability by 23 May 2022 (as the due date of 21 May falls on a weekend this year). If you use a tax agent, the due date may differ. Refer to **Reporting, lodging and paying FBT**. The 2022 FBT return and instructions will be available on our website by the end of the 2022 FBT year
- don't have an FBT liability for the 2022 FBT year and you are registered with us as an FBT payer, you should complete a **Notice of non-lodgment - Fringe benefits tax form** by the date your return would've otherwise been due.

Before lodging your FBT return

- Check if you've provided fringe benefits to your employees at **types of fringe benefits**.
- Decide how you're going to calculate your liability. You can see the different methods available at **calculating your FBT**.

- Check if you're eligible for any **exemptions and concessions**, which can help to reduce the amount of FBT you pay.
- If you've paid for items that you do not usually provide due to COVID-19, check **COVID-19 and fringe benefits tax** to see if FBT applies to you and what exemptions and concessions are available.
- **Keep all records** relating to the benefits you've provided, including:
 - how you calculated the taxable value of benefits
 - exemptions or concessions that you're eligible for to reduce your FBT liability.

If you're having difficulty making a payment, phone us on **13 11 42** before the due date to discuss your circumstances.

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Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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