



Nominating state or territory bodies as FBT employers

What state and territory governments need to do to devolve FBT administration and payment to a departmental level.

Effect of nominating a body as an FBT employer



What happens when a state or territory nominates a body as an employer for the purpose of administering and paying FBT.

How to make a nomination



How to change the nominated FBT responsibilities in a state or territory government.

Guidance for specific scenarios



Find out what a state or territory needs to do for the purposes of managing FBT in different scenarios.

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Effect of nominating a body as an FBT employer

What happens when a state or territory nominates a body as an employer for the purpose of administering and paying FBT.

12 January 2023

State and territory governments are ultimately responsible for the fringe benefits tax (FBT) obligations of their government.

However, state and territory governments can transfer the administration and payment of FBT to a departmental level.

To transfer these FBT responsibilities, the state or territory must **nominate the relevant body as an employer for FBT purposes.**

A state or territory department will not be an employer for FBT purposes unless it has been nominated by the relevant state or territory.

Once a nomination has been made, the nominated body is treated as:

- the employer of each employee who has a sufficient connection with that body
- a company for the purposes of the FBT law
- an associate of
 - any other nominated state or territory body of the relevant state or territory
 - the state or territory
 - any authority of the state or territory.

The nomination can specify that certain classes of employees who work for other bodies have a sufficient connection with the nominated state or territory body. These employees would then be treated as employees of the nominated body for FBT purposes.

A nomination must be made by 21 May of the relevant year, and will always apply from 1 April of the first year in which the body is to be treated as an employer.

A nomination only needs to be made for the first year in which the body is to be treated as an employer.

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How to make a nomination

How to change the nominated FBT responsibilities in a state or territory government.

12 January 2023

Complete the form

Complete the **Fringe benefits tax: Nominate or revoke an eligible state or territory body** form online to make a nomination. Print, sign and send it to:

Australian Taxation Office
PO Box 3006
Penrith NSW 2740

Complete **Part A** to:

- nominate an eligible state or territory body as an employer
- specify that a class of employees has a sufficient connection with a nominated body.

The eligible types of state or territory body are set out in the **Fringe Benefits Tax Assessment Act 1986 Section 135 T - Eligible State or Territory bodies**.

Complete **Part B** to detail state or territories bodies that will cease to be employers.

Complete **parts C and D** to tell us how notional tax is allocated to the nominated bodies.

In **Part C**, detail the tax payable by the entities that were the employers of the employees in the previous fringe benefits tax (FBT) year. If you are making a nomination, you only need to complete:

- column (a) – name of previous employer
- column (b) – tax file number (TFN) of the previous employer

- column (c) – tax amount that was paid by the previous employer in the prior year.

Complete columns (d) and (e) if a nominated body ceases to exist during the year and you need to allocate the instalments that would have been paid by the body for the remainder of the FBT year to the state or territory.

Part D requires details of the name, TFN and amount of tax to be allocated to each of the nominated bodies replacing the bodies reported in **parts B and C**. This amount will be the total instalments the newly nominated body needs to pay.

The total notional tax in **Part D** (the total instalments to be paid by the newly nominated bodies) must equal the total of column (c) in **Part C** (the amount of FBT paid by the previous employers in the prior FBT year).

Register the body for FBT

The Application to register for fringe benefits tax can be lodged at any time during the year, but a body will only be treated as an employer for the purposes of the FBTA when it's nominated and registered.

Lodge prior-year FBT returns

If relevant, the state, territory, or nominated body previously treated as the employer must lodge their prior year FBT return by **21 May**.

Consider a section 135X agreement

A change in employer can affect calculation of the taxable value of certain fringe benefits. Section 135X of the FBTA enables us to enter into a written agreement with a state or territory to:

- ensure the calculation of the taxable value of certain fringe benefits is not affected by a break in continuity of certain record-keeping requirements solely because of a 'transitional event'
- preserve the character of certain benefits where it would otherwise be lost solely because of a 'transitional event'.

A transitional event occurs when:

- a nominated state or territory body ceases to exist
- a state or territory makes, varies or revokes a nomination.

When one of these events occur, a written agreement may be entered into for the application of any or all of the following provisions of the FBTAA:

- section 10 – whether you can treat an FBT tax year as a logbook tax year to calculate the taxable value of car fringe benefits using the cost basis
- section 26 – whether a base year of tax for the purpose of calculating the statutory annual value of a current housing right can continue to be treated as a base year of tax
- sections 39G to 39GH – whether a register kept in relation to the value of car parking fringe benefits is valid
- sections 58B to 58D – whether a benefit is an exempt benefit as a result of the employee's relocation
- section 58S – whether a benefit is an exempt benefit in relation to trainees engaged under the Australian traineeship system
- Section 65CA – whether a fringe benefit relating to remote area home ownership schemes is amortised
- section 152A – whether a benefit is covered by a recurring fringe benefit declaration.

A state or territory wanting to enter into a section 135X agreement should **apply for a private ruling**, noting in the 'Question' or 'Other comments' field that it is an FBT transition 135X agreement. Send the request to:

Australian Taxation Office
PO Box 3000
Penrith NSW 2740

When a nominated body ceases to exist part-way through the FBT year, the state or territory may need to enter into more than one agreement to cover both:

- the transfer of employees from the body that ceased to exist to the state and territory

- the subsequent transfer from the state or territory to the newly created body at the start of the new FBT year.

The following example shows the wording that can be used by a state or territory seeking to enter into a written agreement under subsection 135X(3).

Example – Request for an FBT 135X agreement

The *[name of state or territory]* seeks to enter into an agreement with the Commissioner of Taxation under subsection 135X(3) of the FBTA to:

- ensure the calculation of the taxable value of certain fringe benefits previously provided by the bodies listed below is not affected as a result of a break in the continuity of certain record-keeping requirements solely because of a transitional event
- preserve the character of certain benefits where the character would otherwise be lost solely because of a transitional event.

The agreement relates to records kept by the following bodies previously taken to be the employer(s) for the purposes of the FBTA:

[Insert names of previous employers]

These employers ceased to be the employer on *[insert date of transitional event]* as a result of *[insert details of transitional event]*.

The following bodies will be taken to be the employers of the employees:

[insert names of new employers]

The agreement is sought to enable the new employer to: *[delete any provisions that are not relevant]*

- treat a year which would have been a log book year of tax for the previous employer as a log book year for the purpose of using section 10 of the FBTA to calculate the taxable value of a car fringe benefit

- treat a year of tax that would have been a base year of tax for the previous employer as a base year for the purpose of calculating the taxable value of a housing fringe benefit under section 26 of the FBTA
- treat a register that would have been a valid register for the previous employer as a valid register for the purpose of using the 12-week record-keeping method in Subdivision D of Division 10A of the FBTA to calculate the taxable value of car parking fringe benefits
- treat a benefit relating to the relocation of an employee that would have been an exempt benefit for the previous employer under sections 58B, 58C or 58D of the FBTA as an exempt benefit
- treat a benefit relating to trainees engaged under the Australian traineeship system that would have been an exempt benefit for the previous employer under section 58S of the FBTA as an exempt benefit
- use the end date that would have been used by the previous employer for the purpose of calculating the amortisation of the taxable value of fringe benefits relating to a remote area home ownership scheme under section 65CA of the FBTA.

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Guidance for specific scenarios

Find out what a state or territory needs to do for the purposes of managing FBT in different scenarios.

12 January 2023

New body created

When a new body is created, the state or territory may need to take these three steps.

Step 1: Determine the date the body was created

If the body was created before 21 May in the relevant FBT year, the state or territory can **nominate** it as an employer in that year.

Where the body is created on or after 21 May, the state or territory cannot nominate the body as an employer in the year it is created. As the state or territory will be the employer from the date the employees were transferred to the new body until the body is nominated, it will need to complete steps 2 and 3.

Step 2: Undertake specific checks

If fringe benefits were provided to the employees in the period between 1 April and the date the new body was created:

- make sure these fringe benefits are included in the FBT return of the body that was the employer before the change occurring
- work out if the employees had reportable fringe benefits amounts for the period before the change.

The change may affect the calculation of the taxable value of any fringe benefits provided to employees. For example:

- if the car fringe benefits provider changes with the transfer of the employees, you may need to obtain odometer readings when the change occurs, or ensure operating costs can be allocated between the two periods
- if you're using a different method to calculate the taxable value of benefits (such as meal entertainment, car parking or housing), make sure that affected staff are aware of the change.

You will also need to work out if a **section 135X agreement** is needed.

Step 3: Allocate the notional tax to the state or territory

The state or territory must lodge an FBT return for any fringe benefits provided during the period it is the employer. It will be liable to pay any instalments relating to the transferred employees for the period after it became the employer.

The state or territory will need to be allocated the notional tax to pay the instalments. The arrangements for this depend on whether the

state or territory was paying instalments before the creation of the state or territory body.

State or territory was paying instalments

If the state or territory was paying instalments before the state or territory body was created, the state or territory will need to vary the FBT instalments shown on its next activity statement. The statement will need to include the notional tax that relates to the transferred employees.

To do this, complete labels **F2**, **F3** and **F4** on the activity statement.

The revised notional tax of the state or territory body, which is shown at label **F2**, is calculated using the following formula:

$$\text{Notional tax of the state or territory} + \text{Notional tax of the ceased body} - (\text{Instalments paid by the ceased body} - \text{Previous credits claimed by the ceased body})$$

The amount of the varied instalment for the quarter is shown at label **F3**. This is calculated using the following formula:

$$\text{F2 amount} \times \text{Relevant percentage} - (\text{Instalments paid} - \text{Previous credits claimed})$$

The relevant percentage depends on the FBT quarter in which the changes occur. The percentages are:

- 25% for the quarter ending 30 June
- 50% for the quarter ending 30 September
- 75% for the quarter ending 31 December
- 100% for the quarter ending 31 March.

The reason for the variation is inserted at label **F4**. The relevant code to use is **22**.

Example: Variation of instalments following creation of body

On 1 October 2018, the state government abolished two departments and created New Department. The functions and employees of the abolished departments were transferred to New Department.

As it was after 21 May 2018, New Department cannot be nominated as an employer for the year ended 31 March 2019. Instead, the state government will be the employer of the employees undertaking their duties in New Department for the period from 1 October 2018 to 31 March 2019.

The state government had lodged an FBT return for the year ending 31 March 2018 for fringe benefits provided to employees who did not undertake duties for a nominated body. Based on this return, the notional tax of the state government for the year ending 31 March 2019 was \$800,000.

The total notional tax of the two abolished departments is \$600,000. Before being abolished, the former departments had paid two instalments totalling \$300,000.

To reflect the changes, the state government will vary its final two instalments by completing labels **F2**, **F3** and **F4** on its activity statement for the quarter ending 31 December 2018.

The amounts to be inserted are calculated as follows:

F2: 1,100,000 = Amount actually assessed + Notional tax of the abolished departments – Instalments paid by the abolished departments

$$1,100,000 = 800,000 + 600,000 - 300,000$$

F3: 425,000 = F2 amount × Relevant percentage – (Instalments paid – Previous credits claimed)

$$425,000 = 1,100,000 \times 7 - (400,000 - 0)$$

F4: 22

In varying the instalments, the state government needs to consider whether the amount of fringe benefits provided to employees has changed.

State or territory did not have a notional tax amount

If the state or territory had devolved all of its FBT responsibilities to nominated bodies, it will not have a notional tax amount at the time the body is created.

Where the state or territory does not have a notional tax amount at the time it becomes an employer, it must advise us of the notional tax

allocated to it by completing parts B, C and D of **Fringe benefits tax: Nominate or revoke an eligible state or territory body**.

Part B requests details of the bodies that are ceasing to be an employer.

Part C requests details of:

- the total amount of instalments the ceased body was required to pay during the FBT year. Input this in column (c)
- the amount of instalments paid by the ceased body during the FBT year. Input this in column (d).

The state or territory will become liable to pay the remaining instalments calculated in column (e).

Part D requests details of the amount of tax to be allocated to the state or territory.

When allocating notional tax because a body has ceased to exist, ensure the total of column (e) in Part C (the amount of unpaid instalments) equals the total notional tax of Part D (the total instalments to be paid for the remainder of the year by the state or territory).

Example: Allocation of notional tax following creation of body

This example uses the facts from the previous example.

If the state or territory did not have a notional tax amount, it will advise us that instalments will be transferred to it by completing parts B, C and D of the form **Fringe benefits tax: Nominate or revoke an eligible state or territory body**. The form should be completed as follows:

Name	Tax file number	Date on which nomination ceased
[Old department 1]	[Insert applicable TFN]	1 October 2018

[Old department 2]	[Insert applicable TFN]	1 October 2018
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Part C: Tax paid by the state or territory and/or the bodies that have ceased to be an employer

(a) Name	(b) Tax file number	(c) Notional tax	(d) Instalments paid	(e) Balance
[Old department 1]	[Insert applicable TFN]	400,000	200,000	200,000
[Old department 2]	[Insert applicable TFN]	200,000	100,000	100,000
–	Total notional tax	600,000	Total balance	300,000

Part D: Allocation of notional tax

Name	Tax file number	Notional tax
State or territory	[Insert applicable TFN]	300,000
–	Total notional tax	300,000

Nominated state or territory body ceases to exist

The four steps below need to be completed when a nominated state or territory body ceases to exist and its employees are transferred to another body.

Step 1: Lodge and pay final FBT return

The nominated state or territory body ceasing to exist will need to lodge a final FBT return and pay the amount of tax due. This return must be lodged by 21 May following the date the state or territory body ceased to exist.

When lodging the final FBT return, print 'N' for 'no' in response to the question about future FBT returns.

Step 2: Work out if the employees have reportable fringe benefits amounts

To work out if the employees have a reportable fringe benefits amount, calculate each employee's share of the reportable fringe benefits for the period from 1 April to the date the nominated body ceased to exist.

If the value exceeds the reporting threshold, the grossed-up taxable value of those benefits must be reported through Single Touch Payroll (STP) for the corresponding income year (1 July to 30 June).

Where an employee has more than one employer during an FBT year as a result of a nominated body ceasing to exist, each of the employers will separately apply the reporting threshold.

Example: Application of the reporting threshold

An employee received benefits with a reportable value of \$4,000 from a nominated body that ceases to exist on 31 January 2019. In addition, the employee received benefits with a reportable value of \$800 while undertaking duties for a second department during the period from 1 February to 31 March 2019.

As the value of the benefits provided by the ceased body exceeds the reporting threshold, the value of reportable benefits (\$4,000) for the year ended 30 June 2019 will be reported on the payment summary provided by the ceased body, or through STP.

The benefits received from the second employer (\$800) will not be reported, as the amount received is less than the reporting threshold.

Note: Where an employee has a reportable fringe benefits amount for fringe benefits provided by a nominated body that ceases to exist between 1 April and 30 June, ensure that the amount is reported through STP for the following income year.

Step 3: Work out if a section 135X agreement is needed

Where there is a change in employer, the FBT treatment of certain benefits may be affected. A section 135X agreement allows the treatment of certain benefits to remain the same.

Step 4: Determine requirements that apply to the new employer

The requirements that apply to the new employer depend on whether the employees are transferred to a:

- [body eligible for nomination but not yet nominated](#)
- [body previously nominated as an employer](#)
- [separate government body – employer in its own right](#).

Body eligible for nomination but not yet nominated

For example, when a new body is created on the day the previous body ceased to exist. If the body is not yet nominated, the state or territory will:

- **nominate the new body as the employer if the changes occur before 21 May**, or
- allocate the notional tax to the state or territory (refer to steps 2 and 3 of [New body created](#)).

Body previously nominated as an employer

The nominated body will need to vary the FBT instalment shown on its next activity statement to include the notional tax that relates to the transferred employees. This may apply when FBT administration functions are [transferred from another nominated body](#).

Separate government body – employer in its own right

If the new employer is a [separate government body](#) that does not come within the nomination provisions, it will not become liable to pay instalments in relation to the transferred employees until it lodges an FBT return for the relevant FBT year.

Name of a nominated body changes

A nominated body will not be newly created or cease to exist if it changes its name without changing its functions. It will only need to advise the ATO of the name change.

This can occur at the time the FBT return is lodged by completing the items in the return that ask for the current and previous name.

See **Update your details** to find out how to change the nominated body's name at other times of the year.

A change of name must be supported by a copy of the documentary evidence (such as gazettal notice, administrative order or Machinery of Government).

Note: The form *Fringe benefits tax: Nominate or revoke an eligible state or territory body* does not need to be completed when a change in name occurs.

Functions transferred to another nominated body

A change in structure of government bodies may involve a transfer of functions between nominated bodies. This may be associated with a change in name, or another nominated body being abolished. Where this occurs, only the body that is abolished will cease to exist for FBT purposes.

A nominated body that increases or decreases its functions and changes its name will **not** cease to exist if some of its functions before the restructure remain after the restructure has occurred.

Example: Change of name with a change in functions

A state government decides to:

- change the name of the Treasury Department to the Department of Treasury and Finance
- abolish the Finance Department
- transfer the functions of the Finance Department to the renamed Department of Treasury and Finance.

As a result of these changes, only the Finance Department has ceased to exist.

If a department ceases to exist, the state or territory must ensure the steps outlined in [Nominated state or territory body ceases to exist](#) are undertaken for that department.

In addition, the department the function is transferred to will need to advise us of the change in name and vary its FBT instalment on the next activity statement.

If employees are transferred to another nominated state or territory body, FBT obligations associated with those employees over the remainder of the year can also be transferred to that body. This will require the nominated state or territory body to vary the FBT instalments shown on its next activity statement to include the notional tax that relates to the transferred employees. To do this, complete labels **F2**, **F3** and **F4** on the activity statement.

You can calculate the revised notional tax of the nominated state or territory body, shown at label **F2**, with the following formula:

Notional tax of the nominated body + Notional tax of the ceased body – (Instalments paid by the ceased body – Previous credits claimed by the ceased body)

The amount of the varied instalment for the quarter is shown at label **F3**. This is calculated using the following formula:

Amount entered at label F2 × Relevant percentage – (Instalments paid – Previous credits claimed)

The relevant percentage depends on the FBT quarter in which the changes occur. The percentages are:

- 25% for the quarter ending 30 June
- 50% for the quarter ending 30 September

- 75% for the quarter ending 31 December
- 100% for the quarter ending 31 March.

Use the code **22** as the reason for the variation at label **F4**.

Example: Variation of instalments following transfer of employees

On 1 October 2018, Department Ex was abolished, with its employees and functions being transferred to a nominated state body.

Department Ex's notional tax for the year ended 31 March 2019 is \$160,000. Before being abolished, the department had paid 2 instalments of \$40,000.

The nominated body's notional tax for the year ending 31 March 2019 is \$320,000. As at 1 October, it has paid 2 instalments of \$80,000.

As a result of the changes, the nominated state body varied its final 2 instalments by completing labels **F2**, **F3** and **F4** on its activity statement for the quarter ending 31 December 2018.

The amounts inserted were calculated as follows:

F2 400,000 = Notional tax of the nominated body + Notional tax of the abolished department – Instalments paid by the abolished department

$$400,000 = 320,000 + 160,000 - 80,000$$

F3 140,000 = F2 amount × Relevant percentage – (Instalments paid – Previous credits claimed)

$$140,000 = 400,000 \times 75\% - (160,000 - 0)$$

F4 22

Department Ex would need to follow the steps set out in [Nominated state or territory body ceases to exist](#).

If Department Ex was not abolished, but only reduced in size, it would be able to vary its final 2 instalments to reflect its reduced notional tax.

Employees transferred to or from a government body

The arrangements that apply to nominated state or territory bodies do not apply to government bodies that are employers in their own right. The arrangements that apply to bodies that are employers in their own right (such as a statutory bodies) are the same as those that apply to other employers.

For example, they will not be required to pay FBT instalments before they lodge their first FBT returns.

Employees transferred to new statutory body

A change in structure may involve a statutory body being created to undertake functions that a nominated body previously undertook. The statutory body and the previous employer need to take certain steps when employees of the state or territory are transferred to the statutory body.

Statutory body obligations

The steps involved depend on whether the statutory body either:

- comes into existence when the employees are transferred
- is an existing statutory body.

Newly created statutory body

A statutory body that comes into existence at the time the employees are transferred will need to:

- complete and lodge an **Application to register for fringe benefits tax**
- lodge an FBT return for the fringe benefits provided to employees from the date on which it became the employer until the following 31 March
- determine whether the employees have a reportable fringe benefits amount for the benefits provided during the period it was the employer.

The newly created statutory body will not become liable to pay instalments until after it has lodged its first FBT return.

Transfer to existing statutory body

Where the employees are transferred into an existing statutory body, the statutory body will need to:

- include the fringe benefits provided to the employees during the period it is the employer in its FBT return
- determine whether the employees have a reportable fringe benefits amount for the benefits provided during the period it is the employer.

Depending on when the employees are transferred, the statutory body may need to vary its FBT instalments to include the tax that will relate to the transferred employees.

Previous employer obligations

The previous employer may be the state or territory, or it may be a nominated body. It will need to:

- lodge a final FBT return (if it ceases to exist)
- determine whether the employees have a reportable fringe benefits amount for the benefits provided during the period it was the employer.

If the previous employer lodges a final FBT return, it should print N for 'no' in response to the question about future FBT returns.

Example: Creation of statutory body and abolition of nominated body

On 1 October 2018, a statutory body (New Stat) becomes incorporated and a department (Department Ex) is abolished. All the employees previously working for Department Ex become employees of New Stat.

As New Stat is a government body that is an employer in its own right, it is not subject to the arrangements that apply to a nominated state or territory body. Consequently, New Stat will not have an FBT liability until it lodges an FBT return for the year ending 31 March 2019.

New Stat will need to do all of the following:

- complete and lodge an **Application to register for fringe benefits tax**
- lodge an FBT return for the year ending 31 March 2019. This return will include the fringe benefits provided during the period from 1 October 2018 to 31 March 2019. If the FBT liability on this assessment is at least \$3,000, New Stat will become liable to pay instalments in the year ending 31 March 2020
- lodge a final FBT return for the period from 1 April 2018 to 30 September 2018 for Department Ex (unless Department X has already completed this)
- determine if the employees have a reportable fringe benefits amount for the benefits provided during the period Department Ex was the employer.

If the statutory body lodges a final FBT return, it should print N for 'no' in response to the question about future FBT returns.

Employees previously employed by a statutory body

In some situations, a restructure may result in the state or territory becoming the employer of employees previously employed by a statutory authority. Where this occurs, certain steps need to be taken.

Statutory body obligations

The statutory body will need to:

- lodge a final FBT return (if it ceases to be an employer)
- determine whether the employees have a reportable fringe benefits amount for the benefits provided during the period it was the employer.

If the statutory body lodges a final FBT return, it should print N for 'no' in response to the question about future FBT returns.

State or territory obligations

The steps the state or territory needs to take depend on whether the transferred employees will be performing their duties of employment wholly or principally in a nominated state or territory body.

If they will, the nominated state or territory body will become their employer. It will need to:

- include the fringe benefits provided to the employees during the period it was the employer in its FBT return
- determine whether the employees have a reportable fringe benefits amount for the benefits provided during the period when it was the employer.

Depending on when the changes occur, the nominated state or territory body may need to consider varying their FBT instalments to include the tax that will relate to the transferred employees.

Alternatively, if the transferred employees will not be performing their duties of employment wholly or principally in a nominated state or territory body, the state or territory will need to determine if it wants to **nominate an eligible body** as the employer of the employees.

The nomination must be made by **21 May** of the relevant FBT year. If the change occurs after 21 May, the state or territory will become the employer of the employees from the date of transfer until the end of the FBT year.

The state or territory body will need to:

- include the fringe benefits provided to the employees during the period it was the employer in its FBT return
- determine whether the employees have a reportable fringe benefits amount for the benefits provided during the period when it was the employer.

Depending on when the changes occur, the state or territory may need to consider varying its FBT instalments to include the tax that will relate to the transferred employees.

Example: State becoming the employer of those previously employed by a statutory authority

On 1 October 2018, all of the employees of a statutory body (Stat Body) became employees of the state.

The change in employer does not alter the duties performed by the employees. They will continue to perform the duties they were previously performing for Stat Body. As the employees do not perform their duties of employment wholly or principally in a nominated body and the change occurs after 21 May, the state will be their employer for the period from 1 October 2018.

Stat Body will need to:

- lodge a final FBT return for the period from 1 April 2018 to 30 September 2018
- determine whether the employees have a reportable fringe benefits amount for the benefits provided during the period from 1 April 2018 to 30 September 2018.

The state will need to:

- consider whether a variation should be lodged for its FBT instalments for the quarters ending 31 December 2018 and 31 March 2019
- lodge an FBT return for the year ending 31 March 2019. This return will include the fringe benefits provided to the transferred employees during the period from 1 October 2018 to 31 March 2019
- determine whether the transferred employees have a reportable fringe benefits amount for the benefits provided during the period from 1 October 2018 to 31 March 2019
- consider if it wants to make a nomination for the employees from 1 April 2019.

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