



Register for fringe benefits tax (FBT)

Register for fringe benefits tax (FBT). NAT 1055.

23 November 2017

Fringe benefits tax (FBT) is a tax paid on certain benefits you provide to your employees or your employees' associates.

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

The FBT year runs from 1 April to 31 March.

You need to register for FBT once you have determined that you are providing fringe benefits and have to pay FBT.

Register for FBT

- Online – if you already have an ABN using the [Australian Government Business Registration Service](#)
- by phone – if you're an authorised contact for the business, phone us on the business enquiries line
- through your registered tax agent
- by lodging your annual FBT return.

Otherwise, you need to complete the paper form [Application to register for fringe benefits tax \(NAT 1055, PDF, 302KB\)](#) .

See also:

- Fringe benefits tax
- Privacy notice – Application to register for fringe benefits tax

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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