



# Living-away-from-home declaration

Wrapper page with links to 3 employee declaration forms relating to the living-away-from-home allowance.

**Last updated** 26 March 2024

## On this page

[Overview](#)

[Declaration forms](#)

[FBT alternative record keeping option](#)

## Overview

As an employer who provides a living-away-from-home allowance to your employees, you must receive all employee living-away-from-home declarations no later than the day your fringe benefits tax (FBT) return lodgment is due.

If you don't have to lodge an FBT return, you must receive the employee declarations by 21 May.

Note: Do not send us the declarations. You are required to keep these as part of your business records.

An [alternative record keeping option](#) is available instead of receiving some of the employee declaration forms.


For more information, see [Living-away-from-home allowance fringe benefits](#).

## Declaration forms

There are 3 types of forms for employees declaring the living-away-from-home allowance for different situations:

- [Fly-in fly-out or drive-in drive-out employees](#)
- [Accommodation and food or drink expenses](#)
- [Employees who maintain an Australian home](#)


### Fly-in fly-out or drive-in drive-out employees

Employees who work on a fly-in fly-out or drive-in drive-out basis, should use [Living-away-from-home declaration – employees who fly-in fly-out or drive-in drive-out – section 31F \(NAT 74714, PDF 155KB\)](#) .

Employees should **not** use this declaration if they received the benefit of both:

- the use of accommodation
- transport to and from their usual place of residence.

### Accommodation and food or drink expenses


Employees should use [Living-away-from-home declaration – section 31G \(NAT 74715, PDF 122KB\)](#)  to provide their employer with information about their accommodation and food or drink expenses.

If the expenses incurred by the employee for food or drink do not exceed the amount we consider reasonable, they don't need to complete the 'Food or drink' section of the declaration.

Employees don't need to complete this declaration if they have provided the employer with documentary evidence of their accommodation and food or drink expenses.

For more information, see [Fringe benefits tax – rates and thresholds](#).

### Employees who maintain an Australian home

Employees should use [Living-away-from-home declaration – employees who maintain an Australian home – section 31F \(NAT 74716, PDF 148KB\)](#)  if they either:

- live away from home

- are a temporary or foreign resident living away from where they usually reside when in Australia.

This declaration should not be used by employees who work on a fly-in fly-out or drive-in drive-out basis.

## **FBT alternative record keeping option**

From 1 April 2024 (the FBT year ending 31 March 2025), you will have a choice, for certain benefits, to use existing business records in place of some employee declarations. This **alternative record keeping option** will only apply if the Commissioner has made a determination by legislative instrument which sets out the information required in the alternative records.

For living-away-from-home allowance declarations, the alternative record keeping option is available instead of the:

- [Living-away-from-home declaration – employees who fly-in fly-out or drive-in drive-out](#)
- [Living-away-from-home declaration – employees who maintain an Australian home.](#)

For more information, see **Fringe benefits tax alternative record keeping**.

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