



**Australian Government**  
**Australian Taxation Office**

Australian Taxation Office Legislative Instrument  
**Instrument ID: 2023/SEO/020**

# **Fringe Benefits Tax Assessment (Adequate Alternative Records – Overseas Employment Holiday Transport) Determination 2023**

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I, Ben Kelly, Deputy Commissioner of Taxation, make the following determination.

Draft published                      20 February 2023

Ben Kelly **DRAFT ONLY—NOT FOR SIGNATURE**  
Deputy Commissioner of Taxation

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## 1 Name

This instrument is the *Fringe Benefits Tax Assessment (Adequate Alternative Records – Overseas Employment Holiday Transport) Determination 2023*.

## 2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 April 2023.	1 April 2023.

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

## 3 Authority

This instrument is made under section 123AA of the *Fringe Benefits Tax Assessment Act 1986*.

## 4 Definitions

Note: A number of expressions used in this instrument are defined in section 136 of the Act, including the following:

- (a) basic car rate;
- (b) Division 28 car expense;
- (c) expense payment fringe benefit;
- (d) family member;
- (e) supplementary car rate.

In this instrument:

*Act* means the *Fringe Benefits Tax Assessment Act 1986*.

## 5 Specified matters

- (1) For the purposes of subsection 123AA(2) of the Act, the following matters are specified:
- (a) the FBT year ending 31 March 2023 and all subsequent FBT years;
  - (b) the statutory evidentiary document consisting of the declaration referred to in paragraph 61A(2)(a) of the Act;

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- (c) the class of persons described in subsection 5(2); and
  - (d) the alternative records described in section 6.
- (2) The class of persons described for the purposes of paragraph 5(1)(c) are employers reducing the taxable value of an expense payment fringe benefit described in section 61A of the Act, in circumstances where:
- (a) the employer provided an employee with an expense payment fringe benefit in respect of overseas employment holiday transport in a year of tax;
  - (b) the employee or family member used their own car that they own or lease for the transport;
  - (c) the employee was reimbursed an amount of a Division 28 car expense they incurred for the transport;
  - (d) the reimbursement was on a cents per kilometre basis;
  - (e) the employer was not given a declaration that satisfies the requirements of paragraph 61A(2)(a) of the Act; and
  - (f) the employer relies on the adequate alternative records provision contained in subsection 123AA(1) of the Act.

## **6 Adequate alternative records**

- (1) Records are adequate alternative records for the purposes of paragraph 5(1)(d) if they are written in English and contain the following information:
- (a) the name of the employee who received the benefit;
  - (b) the number of family members who travelled in the car;
  - (c) the make and model of the car driven;
  - (d) the address of the departure location;
  - (e) the address of the arrival location;
  - (f) the dates of travel; and
  - (g) the total number of whole kilometres travelled in the car between the address of the departure location and the address of the arrival location (inclusive of any return trip, and excluding any kilometres travelled whilst at the destination).
- (2) The information specified in subsection 6(1) may be contained in:
- (a) any type of record; and
  - (b) any number of records.

Note 1: The number of family members for the purposes of paragraph 6(1)(b) would include the employee, if they travelled in the car.

Note 2: The number of kilometres identified in paragraph 6(1)(g) will be used to calculate the reduction amount based on the 'basic car rate' and 'supplementary car rate' as defined in subsection 136(1) of the Act.