

LI 2024/11 -



Fringe Benefits Tax Assessment (Adequate Alternative Records – Travel Diaries) Determination 2024

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

Dated 29 February 2024

Ben Kelly
Deputy Commissioner of Taxation

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1 Name

This instrument is the *Fringe Benefits Tax Assessment (Adequate Alternative Records – Travel Diaries) Determination 2024*.

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 2024.	1 April 2024.

Note: This table relates only to the provisions of this instrument as originally made.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 Act.

4 Definitions

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

- (a) expense payment fringe benefit;
- (b) property fringe benefit;
- (c) residual fringe benefit;
- (d) travel diary.

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 2025 and all subsequent FBT years;
 - (b) the statutory evidentiary document consisting of the travel diary referred to in:
 - (i) paragraph 24(1)(d) of the Act for an expense payment fringe benefit;
 - (ii) paragraph 44(1)(d) of the Act for a property fringe benefit;

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- (iii) paragraph 52(1)(d) of the Act for a residual fringe benefit;
 - (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 that:
- (a) provide an employee with one of the following benefits in respect of travel undertaken in an FBT year:
 - (i) an expense payment fringe benefit that is an extended travel expense payment benefit (other than an international aircrew expense payment benefit), where the employer is required to obtain a travel diary from the recipient of the benefit under paragraph 24(1)(d) of the Act;
 - (ii) a property fringe benefit that is an extended travel property benefit (other than an international aircrew property benefit), where the employer is required to obtain a travel diary from the recipient of the benefit under paragraph 44(1)(d) of the Act; or
 - (iii) a residual fringe benefit that is an extended travel residual benefit (other than an international aircrew residual benefit), where the employer is required to obtain a travel diary from the recipient of the benefit under paragraph 52(1)(d) of the Act;
 - (b) can reduce the taxable value of the fringe benefit under the otherwise deductible rule in section 24, 44 or 52 of the Act, as relevant; and
 - (c) choose not to obtain the relevant travel diary, and instead rely 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 recipient receiving the benefit;
 - (b) the duration of the travel;
 - (c) for each activity undertaken by the employee in the course of producing their assessable income while undertaking the travel, the:
 - (i) place where the activity was undertaken;
 - (ii) date and approximate time when the activity commenced;
 - (iii) duration of the activity; and
 - (iv) nature of the activity.
- (2) The information specified in paragraph 6(1) must be recorded before, at the time of, or as soon as reasonably practicable after, the relevant activity took place.
- (3) The information specified in subsection 6(1) may be contained in:
 - (a) any type of record; and
 - (b) any number of records.