

LI 2024/12 -



Fringe Benefits Tax Assessment (Adequate Alternative Records – Relocation Transport) Determination 2024

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

Dated 28 February 2024

Ben Kelly
Deputy Commissioner of Taxation

Contents

1 Name	1
2 Commencement.....	1
3 Authority	1
4 Definitions	1
5 Specified matters	1
6 Adequate alternative records.....	2

1 Name

This instrument is the *Fringe Benefits Tax Assessment (Adequate Alternative Records – Relocation Transport) 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Note: This table relates only to the provisions of this instrument as originally made.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) 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 2025 and all subsequent FBT years;
 - (b) the statutory evidentiary document consisting of the declaration referred to in paragraph 61B(c) of the Act;

- (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 61B of the Act, in circumstances where:
- (a) the employer provided an employee or an employee's associate with an expense payment fringe benefit in respect of relocation transport in a year of tax;
 - (b) the employee or the associate used their own car that they own or lease for the transport;
 - (c) the employee or associate was reimbursed an amount of a Division 28 car expense that they incurred for the relocation 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 61B(c) 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, or associate of the employee, who received the benefit;
 - (b) the number of family members, or an associate receiving the benefit, who travelled in the car;
 - (c) the address of the departure location;
 - (d) the address of the arrival location;
 - (e) the dates of travel; and
 - (f) the total number of whole kilometres travelled in the car between the address of the departure location and the address of the arrival location.
- (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)(f) will be used to calculate the reduction amount based on the basic car rate and supplementary car rate.