


***TD 94/25A - Addendum - Fringe benefits tax: where an employer provides entertainment to both employees and non-employees, what is an acceptable method of determining the portion applicable to the employees for the purposes of the Fringe Benefits Tax Assessment Act 1986?***

 This cover sheet is provided for information only. It does not form part of *TD 94/25A - Addendum - Fringe benefits tax: where an employer provides entertainment to both employees and non-employees, what is an acceptable method of determining the portion applicable to the employees for the purposes of the Fringe Benefits Tax Assessment Act 1986?*

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## Addendum

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### Taxation Determination

Fringe benefits tax: where an employer provides entertainment to both employees and non-employees, what is an acceptable method of determining the portion applicable to the employees for the purposes of the *Fringe Benefits Tax Assessment Act 1986*?

This addendum amends Taxation Determination TD 94/25 to clarify under which circumstances it is acceptable to apportion entertainment provided to employees and non-employees jointly.

#### TD 94/25 is amended as follows:

**1. Paragraph 1**

Omit 'From 1 April 1994,'.

**2. After Paragraph 2**

Insert the following:

**Note:** Apportionment of entertainment expenditure in the manner set out in this Determination would not be available where an employer has elected under section 37AA of the *Fringe Benefits Tax Assessment Act 1986* that Division 9A – Meal Entertainment applies for a fringe benefits tax (FBT) year.

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**Commissioner of Taxation**

1 June 2005

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#### ATO references

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ATOlaw topic: Fringe Benefits Tax ~~ Meal entertainment  
Fringe Benefits Tax ~~ Employer fringe benefits taxable amount