

Completing your 2015 fringe benefits tax return

- ! Fringe benefits tax returns must be lodged with us by **21 May 2015**.

Details on how to lodge your return and pay FBT are included in these instructions.

- > For more information on FBT visit our website at **ato.gov.au**



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About these instructions

These instructions provide information to help you complete the 2015 fringe benefits tax (FBT) return for your business, including:

- step-by-step instructions
- examples from completed returns.

If a tax practitioner is preparing your annual FBT return, different lodgment arrangements from those outlined in these instructions may apply.

Recent and proposed law changes

FBT rate changes

The FBT rate has changed from the year starting **1 April 2014** onwards.

FBT year	FBT rate	Type 1 gross-up rate	Type 2 gross-up rate
Starting 1 April 2013 (and prior years)	46.5%	2.0647	1.8692
Starting 1 April 2014	47%	2.0802	1.8868
Starting 1 April 2015 and 1 April 2016	49%	2.1463	1.9608
Starting 1 April 2017	47%	2.0802	1.8868

Non-profit capping threshold and FBT rebate rate changes

The Non-profit capping threshold and FBT rebate rate changes will change from the year starting **1 April 2015** onwards.

FBT year	PBIs, HPCs, Rebatable employers	Public and non-profit hospitals and public ambulance services	FBT rebate rate
Starting 1 April 2014 (and prior years)	\$30,000	\$17,000	48%
Starting 1 April 2015 and 1 April 2016	\$31,177	\$17,667	49%
Starting 1 April 2017	\$30,000	\$17,000	47%

01

Lodgment

You should be registered for FBT before you lodge your FBT return. To register for FBT, lodge an *Application to register for fringe benefits tax* (NAT 1055).

Who must lodge an FBT return

You must lodge a 2015 FBT return if you have an FBT liability for the FBT year ending 31 March 2015.

If you had FBT instalment obligations during the year and did not vary those instalments to nil, lodging an FBT return will allow us to update our records and make your credits available to you.

! If you are lodging your first FBT return and not currently registered for FBT, you must lodge an *Application to register for fringe benefits tax* (NAT 1055) prior to lodging the return.

You do not need to lodge an FBT return if your fringe benefits taxable amount for the year ending 31 March 2015 is nil. However, if you are registered for FBT but don't need to lodge an FBT return, you must complete a *Fringe benefits tax – notice of non-lodgment* (NAT 3094) **by the time your return is due.**

You must lodge your return with us by 21 May 2015 unless you lodge via a tax agent who has been given another lodgment date.

> Find out more

If you prepare and lodge your own return and need extra time, phone us before the due date on **13 11 42** between 8.00am and 6.00pm, Monday to Friday.

Penalties for not lodging on time

! You may have to pay a penalty if you lodge your return after the due date without making an arrangement with us.

The following table shows the penalties that apply by entity size and the period the return is overdue.

A large entity is either of the following:

- a large withholder for pay as you go (PAYG) withholding purposes
- an entity with an assessable income or current goods and services tax (GST) turnover of \$20 million or more.

A medium entity is either of the following:

- a medium withholder for PAYG withholding purposes
- an entity with assessable income or current GST turnover of more than \$1 million and less than \$20 million.

A small entity is an entity that is not a medium or a large entity.

Failure to lodge on time penalty amounts

Days overdue	Large	Medium	Small
28 days or less	\$850	\$340	\$170
29 to 56 days	\$1,700	\$680	\$340
57 to 84 days	\$2,550	\$1,020	\$510
85 to 112 days	\$3,400	\$1,360	\$680
113 days or more	\$4,250	\$1,700	\$850

If you do not pay any tax you owe by the due date, you must pay this penalty as well as any general interest charge that may apply.

Before you lodge

Before you lodge your return, check you have:

- registered for FBT
- completed all relevant items
- read and signed the appropriate declaration on the return
- kept a copy of the return for your file
- lodged all your activity statements for the FBT year.

! If you pay your FBT by instalments, you must lodge all your activity statements for the FBT year ending 31 March 2015, including the March 2015 quarter, before lodging your FBT return. If all activity statements are not lodged before lodging your FBT return, your return will remain unactioned until all instalments are paid.

How to lodge your return

You may be able to lodge your FBT return online using SBRenabled software. Software providers are progressively SBRenabling software and forms. Before purchasing or upgrading your software, check that the software is SBR enabled and includes the forms you require.

> Find out more

For more information refer to ato.gov.au/sbr

Your tax agent can lodge your FBT return via the electronic lodgment service (ELS) or you can lodge a paper return.

If you are lodging by paper, send your completed and signed return to us at:

Australian Taxation Office
GPO Box 9845
IN YOUR CAPITAL CITY

! Do not replace the words 'IN YOUR CAPITAL CITY' with the name of your capital city and its postcode. The ATO has an agreement with Australia Post to ensure that mail addressed as shown above will be directed to us.

If your return contains a mistake

If you realise you have made a mistake after lodging your return, you must request an amended assessment as soon as possible. Send written requests to us at:

Australian Taxation Office
PO Box 3004
PENRITH NSW 2740

Your request must provide the following information:

- your name, postal address and contact number
- name and tax file number (TFN) of employer
- the FBT year the mistake relates to
- the reason for the amendment and sufficient information about the changes to the taxable values of the affected benefits
- the exact adjustment to each benefit category, including the corrected taxable values
- whether the benefits are type 1 or type 2
- the amended fringe benefits taxable amount
- a signed and dated declaration as follows '*I declare that all the information I have given in this letter, including any attachments, is true and correct.*'

The request must be signed as listed below:

- for an individual the individual must sign
- for a partnership a partner must sign
- for a trust or fund a trustee must sign
- for a company, including an incorporated club, society, association or body of persons, the public officer must sign (not just a director who is not the public officer)
- for an unincorporated association or body of persons an office holder must sign.

! We are authorised by the *Taxation Administration Act 1953* to collect your TFN. You are not required by law to provide your TFN. However, quoting your TFN reduces the risk of administration errors that could delay the processing of your return.

— It is important to tell us about any mistakes as soon as possible because you may have to pay a penalty for an incorrect return.

Paying your FBT

You must pay the total FBT amount you owe for the year ending 31 March 2015 by 21 May 2015 unless you have made other arrangements with us. You can round your FBT payments down to the nearest multiple of five cents.

We will credit any FBT instalment amounts you reported on your four activity statements for the 2015 FBT year against your total 2015 FBT liability.

If a tax practitioner is preparing and lodging your annual FBT return, a different payment date may apply.

▶ Payment difficulties

If you cannot pay your FBT on time, you must phone us on **13 11 42** between 8.00am and 6.00pm, Monday to Friday and explain your reasons.

Payment options

We offer the following payment options:

- BPAY®
- credit card – conditions apply
- direct credit
- direct debit
- mail
- in person at an Australia Post outlet.

⊖ Payments need to reach us on or before the due date. If your payment is late, you may have to pay the general interest charge.

We recommend you check your financial institution's processing deadlines to avoid making a late payment.

BPAY

Details you need

Biller code: **75556**

Reference: Your payment reference number (PRN).

! We recommend you check processing deadlines with your financial institution to ensure your payments reach us on or before the due date.

Credit card

A card payment fee applies to transactions made using this service. You may be eligible to claim a deduction for card payment fees.

To make a credit card payment you will need:

- a current Visa, MasterCard or American Express card
- your payment reference number (PRN)
- to use the Government EasyPay credit card service
- go to ato.gov.au/howtopay and follow the links to make your payment online
- phone **1300 898 089** to access the self-help telephone service.

▶ Find out more

For more information on making credit card payments and the terms and conditions refer to ato.gov.au/howtopay

Direct credit

Transfer your payment to us online from your cheque or savings account.

Details you need

Bank: **Reserve Bank of Australia**

BSB: **093 003**

Account number: **316 385**

Account name: **ATO direct credit account**

Reference: Your payment reference number (PRN)

! You must enter your PRN in the lodgment reference field.

Direct debit

Have your payment automatically deducted from a cheque or savings account.

Phone **13 11 42** to organise your direct debit request.

Only clients calling in person are authorised to give verbal authority for their account. Tax agents or other authorised representatives cannot give verbal authority on behalf of their client, partner or spouse. They can, however, request a Direct debit request (NAT 2284) form for the client to complete and return to us.

Remember to allow at least seven working days for your direct debit to be activated to ensure your payment reaches us on or before its due date.

Mail

Cheques and money orders should be:

- made payable to the 'Deputy Commissioner of Taxation'
- crossed 'Not negotiable'
- for amounts in Australian dollars
- not postdated.

You should also include your payment slip or a note that states your:

- name
- address
- tax file number (TFN) or Australian business number (ABN)
- type of payment (FBT).

Your tax agent may be able to provide you with a personalised payment slip.

Mail your payment and payment slip or note to:

NT, SA, TAS, VIC and WA
Australian Taxation Office
Locked Bag 1936
ALBURY NSW 1936

ACT, NSW and QLD
Australian Taxation Office
Locked Bag 1793
PENRITH NSW 1793


In person at Australia Post

If you have a personalised payment slip with a barcode, you can pay in person at any Australia Post outlet. Your tax agent may be able to provide you with a personalised payment slip.

A \$3,000 limit applies to cash payments. EFTPOS payments are subject to daily withdrawal limits.

Cheques and money orders should be:

- made payable to the 'Deputy Commissioner of Taxation'
- crossed 'Not negotiable'
- for amounts in Australian dollars
- not postdated.

 Do not lodge your return at a post office or licensed postal agency.

More information

BPAY, credit card, direct credit, mail and Australia Post payments:

- phone **1800 815 886**
- email **payment@ato.gov.au**

Direct debit:

- phone **1800 802 308**
- email **eftinformation@ato.gov.au**


Paying next year's FBT in instalments

You must lodge and pay activity statements for quarterly FBT instalments for the 2016 FBT year if:

- this is not your final FBT return
- your tax liability for this year is \$3,000 or more.

We will send you a pre-printed activity statement before the lodgment date, including your:

- due dates for lodging and paying
- FBT instalment amount.

 You can vary the amount pre-printed on the statement – refer to 'Fringe benefits tax (FBT) instalment' at **ato.gov.au/activitystatements** or **ato.gov.au** and search for QC 33678.

If you need to make a balancing payment, do this when you lodge your annual return.

02

How to complete your 2015 FBT return as a taxable employer

Completing your 2015 FBT return

This information will help you complete each item in the *Fringe benefits tax (FBT) return 2015* (NAT 1067).

You can correct a mistake by striking it out in black pen. Write the new information as close as possible to the boxes for the label. You can also use tape whiteout to correct errors. Do not use liquid whiteout – this causes problems with scanning which will delay the processing of your return.

See page 39 for information on general record keeping.

Business details – items 1 to 13

1 Tax file number (TFN)

Print your TFN in the box provided.

Make sure your TFN matches your FBT registration, particularly if you operate through a trust.

➤ If you do not have a TFN

If you do not have a TFN, complete a *Tax file number application for companies, partnerships, trusts and other organisations* (NAT 3799). You can lodge the application electronically through the:

- Australian Business Register site at abr.gov.au
- your tax agent.

If you are a sole trader, you must complete a *Tax file number – application or enquiry for an individual* (NAT 1432). Send this paper form and evidence of your identity to the address on the form.

You can obtain paper forms by phoning us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

2 Australian business number (ABN)

Your ABN is a unique 11-digit number issued to your business because you have registered in the Australian Business Register (ABR). It helps identify you for tax purposes.

If you are registered in the ABR, print your ABN in the box provided.

- ! Make sure the ABN you provide is associated with the TFN you quoted at item 1.

3 Name of trustee or senior partner

If your organisation is a trust or partnership, provide the name of your trustee or senior partner – otherwise, leave this item blank.

If the name of your trustee or senior partner has not changed, provide the details exactly as shown on the last FBT return you lodged. If the name of your trustee or senior partner has changed, provide the new details.

4 Name of employer

Provide your name. Only complete the individual or non-individual part, as applicable. If your name has not changed, provide the details exactly as shown on the last FBT return you lodged. If your name has changed, provide the new details.

5 Postal address

Provide your current postal address. If your address has not changed, provide the details exactly as shown on the last FBT return you lodged. If your address has changed, provide the new details.

6 Previous name and/or postal address

If your employer name or postal address has changed, provide the details exactly as shown on the last FBT return you lodged – otherwise, leave this item blank. You must provide evidence

of your name change with your return, such as a change of name certificate from the Australian Securities & Investments Commission (ASIC) or Registry of Births, Deaths and Marriages.

7 Current business/trading name and/or address

If this is your first FBT return, provide your business or trading name and the street address of your main business location.

If this is not your first return, but you have changed your business or trading name, or address, since you lodged your last return, provide the new details – otherwise, leave this item blank.

8 Previous name of trustee or senior partner

If your organisation is a trust or partnership and your details have changed, provide the previous name of the trustee or senior partner of your organisation exactly as shown on the last FBT return you lodged – otherwise, leave this item blank.

9 Name of the person to contact

Provide the name, daytime phone number, and email address of a person we can contact, if necessary, about the information in your return.


10 Number of employees receiving fringe benefits during the period 1 April 2014 to 31 March 2015

Show the total number of employees and their associates who received fringe benefits during the period 1 April 2014 to 31 March 2015. Your total must include any former or future employees, or their associates, who received fringe benefits during the FBT year.

11 Hours taken to prepare and complete this form

We are committed to reducing your costs in meeting your tax obligations. Your response to this question is voluntary, but your answers will help us monitor these costs. When completing this question, consider the time (rounded up to the nearest hour) you spent:


- reading the instructions
- collecting the information necessary to complete this return
- making any necessary calculations
- completing this return and putting your business tax affairs in order so you could give the information to your tax agent.

 Do not include the time your tax agent took to prepare and complete this return.

12 Do you expect to lodge FBT return forms for future years?

Tell us if you plan to continue lodging FBT returns. If you have provided taxable fringe benefits after 31 March 2015, they fall into the 2016 FBT year and you may need to lodge a 2016 FBT return.

If you don't complete this item, it may result in processing problems.

 We will cancel your FBT registration and any future instalments if you answer 'no' to this question.

13 Electronic funds transfer (EFT)

Direct refund

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before. Complete the following:

- Bank state branch (BSB) number. This six-digit number identifies the financial institution (do not include spaces or hyphens).
- Account number. This should not have more than nine characters (do not include spaces).
- Account name. In most cases, your account name should be shown on your bank account records. It should include spaces between each word and between initials. If your account name exceeds 32 characters, provide the first 32 characters only.

Return calculation details – items 14 to 23

14 Calculated fringe benefits taxable amounts

Before you can calculate the taxable value of any benefit, you must identify the category the benefit falls into. We describe each category in *Fringe benefits tax – a guide for employers* (QC 16123).

GST affects how you work out your FBT liability.

About aggregate amounts

Type 1 aggregate amount

A type 1 aggregate applies if you (or a member of the same GST group) are entitled to a GST credit for goods or services you acquired in providing fringe benefits. To work out this amount:

- start with an employee's individual fringe benefits amount
- calculate the type 1 aggregate amount using the formula on page 12.

The rate you use for your calculations is higher than the rate for calculating a type 2 aggregate because it recovers the GST credit you are entitled to.

For example, you provide an employee with a DVD player costing \$660, including GST. If you are registered for GST, you can claim the GST credits. This is a type 1 fringe benefit that you calculate at the higher rate.

Type 2 aggregate amount

Type 2 fringe benefits are those that you (or a member of the same GST group) cannot claim GST credits, for either of the following reasons:

- you (or they) are not entitled to – for example, you are not registered for GST
- there are no GST credits available because the benefit is **either** of the following
 - GST-free, such as school fees
 - input taxed, such as housing other than commercial accommodation.

To work out this amount:

- start with an employee's individual fringe benefits amount
- calculate the type 2 aggregate amount using the formula on page 13).

The rate you use for your calculations is lower than the rate for calculating a type 1 aggregate because you are not entitled to a GST credit.

For example, you reimburse an employee \$700 for their child's school fees. School fees are GST-free – as a result, you can't claim a GST credit. This is a type 2 fringe benefit that you calculate at the lower rate.

Aggregate non-exempt amount (hospitals, ambulances, public benevolent institutions and health promotion charities only)

You must complete only item **14C** (and not items **14A** and **14B**) if you are:

- an eligible public benevolent institution
- an eligible health promotion charity
- a public hospital
- a non-profit hospital
- a public ambulance service.

See 'How to complete your 2015 FBT return as a non-profit organisation' on page 18.

-  Other employers, including rebatable employers, must leave item **14C** blank.

14A Calculate the type 1 aggregate amount

To calculate your type 1 aggregate amount:

- work out each employee's individual fringe benefits amount for fringe benefits that are GST-creditable – that is, where you or a member of the same GST group were entitled to a GST credit
- add them together
- add any excluded fringe benefits that are GST-creditable to the total amount.

The formula you use to calculate this amount is:

$$\text{Type 1 aggregate fringe benefits amount} \times \frac{\text{FBT rate} + \text{GST rate}}{(1 - \text{FBT rate}) \times (1 + \text{GST rate}) \times \text{FBT rate}}$$

The higher FBT gross-up formula for the type 1 aggregate fringe benefits amount results in a gross-up rate of **2.0802** where the FBT rate is 47% and the GST rate is 10%.

Grossing up means increasing the taxable value of benefits you provide to reflect the gross salary employees would have to earn at the highest marginal tax rate (including Medicare levy) to buy the benefits after paying tax.

Example: Calculate the type 1 aggregate amount

An employer provides the following benefits to their employees:

- car fringe benefit calculated using the statutory formula method (GST taxable supply with an entitlement to a GST credit) \$10,000
- meal entertainment fringe benefits – restaurant meals (excluded fringe benefits, with an entitlement to a GST credit) \$1,000

Type 1 individual fringe benefits amount \$10,000

Type 1 excluded fringe benefits amount \$1,000

Type 1 aggregate amount \$11,000

= \$11,000 × 2.0802

= \$22,882.20

15 Fringe benefits taxable amount

Add the amounts at items **14A** and **14B** and place the total at item **15**, even if the amount is nil.

You must complete this item because it (and item **16**) forms the basis of self assessing any FBT liability.

16 Amount of tax payable

This is 47% of the amount you wrote at item **15** (the FBT rate multiplied by the fringe benefits taxable amount).

Show the amount of tax payable at item **16**, even if the amount is nil.

You must complete this item because it (and item **15**) forms the basis of self assessing any FBT liability.

17 Aggregate non-rebatable amount

This item applies to you only if you are a rebatable employer – a certain kind of non-government, non-profit organisation eligible for a rebate of 48% of the amount of FBT payable. Rebatable employers that are charities must be registered with the ACNC from 3 December 2012 and endorsed by us to access the rebate.

If you are not a rebatable employer, leave this item blank and go to item **19**.

! Changes to the FBT law as a result of the introduction of the Australian Charities and Not-for-profits Commission (ACNC) has meant that charitable institutions that are institutions of the Commonwealth, a state or a territory and some charitable funds may have been eligible for the FBT rebate for the period 3 December 2012 to 31 March 2013. Transitional provisions mean that such institutions may have also been eligible for the FBT rebate for the period 1 April 2013 to 31 March 2014. These employers are not eligible for the FBT rebate from 1 April 2014.

18 Amount of rebate

This item applies to you only if you are a rebatable employer. Rebatable employers that are charities must be registered with the ACNC from 3 December 2012 and endorsed by us to access the rebate.

If you are not a rebatable employer, leave this item blank.

The amount you write at this item is 48% of the difference between items **16** and **17**.

! Changes to the FBT law as a result of the introduction of the ACNC has meant that charitable institutions that are institutions of the Commonwealth, a state or a territory and some charitable funds may have been eligible for the FBT rebate for the period 3 December 2012 to 31 March 2013. Transitional provisions mean that such institutions may have also been eligible for the FBT rebate for the period 1 April 2013 to 31 March 2014. These employers are not eligible for the FBT rebate from 1 April 2014.

19 Sub-total

Subtract the amount at item **18** (if any) from item **16** and show the total amount at item **19**.

If you are not a rebatable employer, this amount is the same as the amount you wrote at item **16**.

Make sure you provide the sub-total at item **19** and not at items **17** or **18**.

20 Less instalment amounts reported on activity statements

Add together the FBT instalment amounts you reported on your four activity statements for the 2015 FBT year, and show the total amount at item **20**. We will credit this amount against your 2015 FBT liability. Do not include any amount you paid for:

- penalties
- any other year's liability.

If you pay your FBT by instalments, you must lodge all of your activity statements for the FBT year ending 31 March 2015, including the March 2015 quarter, before lodging your FBT return – we can then update your FBT account. If all activity statements are not lodged before lodging your FBT return, your return will not be actioned until all instalments are paid.

If you do not pay your FBT by instalments, leave this item blank.

Example: Amounts reported on activity statements

An employer has paid the following instalments on their activity statements during the 2015 FBT year:

Quarter ending 30 June 2014	\$4,000
Quarter ending 30 September 2014	\$4,000
Quarter ending 31 December 2014	\$4,000
Quarter ending 31 March 2015	\$4,000
Total instalments for the 2015 FBT year	\$16,000

The employer would show '\$16,000' at item **20**.

21 Payment due

If the amount at item **20** is:

- **more** than the amount at item **19**, go to item **22**
- **less** than the amount at item **19**, show at item **21** the exact difference between the amounts.

The amount at item **21** is the difference between the following:

- the amount you have paid throughout 2015
- the amount you must pay by 21 May 2015 (unless you have made other arrangements with us).

You may round down this amount to the nearest multiple of five cents.

For payment methods, see 'Payment options' on pages 8–9.

22 Credit due to you

If the amount at item **20** is more than the amount at item **19**, show at item **22** the exact difference between the amounts. We will credit this amount to you. However, if you owe us money for other taxes, we may reduce the amount of the credit you show at item **22**.

23 Details of fringe benefits provided

There are specific valuation rules for each category of fringe benefit. You must identify the category of the benefit provided and do the appropriate calculations for that category before you can:

- work out the taxable value of any benefit
- complete the details in the 'Taxable value of benefits' column.

Do not include the gross-up calculation in the amounts you show at this item.

Find out more

For more information about the calculations, refer to *Fringe benefits tax – a guide for employers* (QC 16123).

Number

Show the number of cars, loans or houses (or other units of accommodation) you use to provide car, loan or housing fringe benefits at items:

- A** Cars using the statutory formula
- B** Cars using the operating cost method
- C** Loans granted
- F** Housing – units of accommodation provided

For item **G**, show the number of employees who received a living-away-from-home allowance.

Gross taxable value (a)

This is the sum of the taxable values of fringe benefits for that particular benefit category before any reductions (for example, employee contributions).

- ! If there are no employee contributions or reductions, include this figure also in the 'Taxable value of benefits (a) – (b) – (c)' column.

Employee contribution (b)

This is the total of employee contributions made for that benefit category.

If you reduce the taxable value of a benefit by the amount of an employee contribution, the employee must make the contribution before you lodge your return. Special arrangements apply where the contribution is made by a journal entry in your accounts (refer to Miscellaneous Taxation Ruling MT 2050).

You cannot use any excess employee contribution for one benefit to offset the taxable value of other benefits you provided to that employee or other employees.

Excess contribution can either be refunded to the employee or deferred to the following FBT year against the same fringe benefit.

Employee contributions you receive:

- are generally assessable for income tax purposes
- must be included in your income tax return.

- ! If you lodge a company, trust or partnership return, you must also show the amount of employee contributions you received on that return.

The law treats employee contributions (other than a contribution of services as an employee) as consideration for a taxable supply for GST purposes – accordingly, you must pay GST on the supply. The GST-inclusive employee contribution reduces the taxable value of the fringe benefit.

GST does not form part of an employee's contribution where the:

- benefit is either GST-free or input taxed
- GST was paid to a third party – for example, for fuel
- benefit provider is not registered or required to be registered for GST
- benefit is not a taxable supply.

Value of reductions (c)

This is the total amount where benefits of that category have been reduced:

- under the 'otherwise deductible' rule
- by other means – for example, in relation to in-house fringe benefits.

The 'otherwise deductible' rule only applies if **both** of the following apply:

- the recipients of the benefits are current employees
- you obtain from them any necessary supporting documents, such as
 - declarations
 - receipts
 - invoices.

You should obtain these before you lodge your return – however, you may lodge your return before obtaining the receipts or invoices if you have good reason to expect them within a reasonable time.

Taxable value of benefits (a) – (b) – (c)

This is the sum of the taxable values of fringe benefits of that particular benefit category, after taking into account any employee contributions and/or other reductions for each fringe benefit.

If the employee contributions or reductions are greater than the benefit you provided, show zero on the FBT return, not a negative amount.

- ! When completing this column, make sure you also complete the 'Gross taxable value (a)' column.

See 'Fringe benefit categories' on page 30 for more information on how to complete this item for each category of fringe benefit.

Declarations – items 24 and 25

24 Tax agent's declaration

Any person who has charged, or will charge, a fee for preparing this return – either directly or indirectly – must sign this declaration.

Tax agents do not need to have clients sign the return at item **25**. However, tax agents must obtain a declaration from clients stating that:

- the information they provided is true and correct
- they have authorised the agent to lodge the return.

25 Employer's declaration

You must complete this item if you lodge your own return. Before signing, make sure you:

- have provided all necessary information
- are satisfied the information is correct.

It is especially important that you complete items **15** and **16**. These items form the basis of self-assessing any FBT liability.

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to ato.gov.au and search for QC 16686.

We do not consider incomplete or unsigned returns to be lodged.

03

How to complete your 2015 FBT return as a non-profit organisation

The FBT law gives concessional FBT treatment to certain benefits you provide to employees if your organisation is:

- a rebatable employer
- an eligible public benevolent institution or health promotion charity
- a public hospital, non-profit hospital or public ambulance service
- a non-profit organisation operating an eligible public benevolent institution employer.

Refer to the specific instructions in this section for completing the FBT return for your category.

Rebatable employers

Rebatable employers are certain non-government, non-profit organisations.

Those that qualify for an FBT rebate include:

- registered charities who are an institution; who are not established under a government law and who are endorsed as a charitable institution for these purposes
- certain religious, educational, scientific or public educational institutions
- trade unions and employer associations
- non-profit organisations established to encourage music, art, literature or science
- non-profit organisations established to encourage or promote a game, sport or animal races
- non-profit organisations established for community service purposes
- non-profit organisations established to promote the development of aviation or tourism
- non-profit organisations established to promote the development of Australian information and communications technology resources
- non-profit organisations established to promote the development of Australia's agricultural, pastoral, horticultural, viticultural, aquacultural, fishing, manufacturing or industrial resources.

- ! From 3 December 2012, charities must be registered with the ACNC and endorsed by us to access this concession – this would affect religious and charitable institutions.

Charities that were endorsed by us as income tax exempt charities immediately before 3 December 2012 are automatically registered with the ACNC – they don't need to re-register.

Charities that were **not** endorsed by us as income tax exempt charities before 3 December 2012 must register as a charity with the ACNC and then be endorsed by us to access charity tax concessions, including the FBT rebate for registered charities.

Changes to the FBT law as a result of the introduction of the ACNC has meant that charitable institutions that are institutions of the Commonwealth, a state or a territory and some charitable funds may have been eligible for the FBT rebate for the period 3 December 2012 to 31 March 2013. Transitional provisions mean that such institutions may have also been eligible for the FBT rebate for the period 1 April 2013 to 31 March 2014. These employers are not eligible for the FBT rebate from 1 April 2014.

> Find out more

For more about ACNC registration, phone the ACNC on 13 ACNC (13 22 62) or visit the ACNC website, acnc.gov.au

For more about eligibility for this concession, including endorsement, phone us on **1300 130 248**.

1 to 13

Complete these items in the same way as a taxable employer would (see pages 10–11).

14 Calculated fringe benefits taxable amounts

Complete items **14A** and **14B** in the same way as a taxable employer would (see pages 12–13). Item **14C** does not apply to rebatable employers.

! A rebatable employer must leave item **14C** blank.

Example: Calculated fringe benefits taxable amounts for a rebatable employer

A rebatable employer provides fringe benefits to 10 of their employees. The employer:

- pays all 10 employees’ children’s school fees as an expense payment
- provides two of the employees with cars for private use.

The car fringe benefits are type 1 benefits because they are GST taxable supplies with an entitlement to a GST credit.

Car fringe benefit calculated using the statutory formula method \$14,000
(GST taxable supply with an entitlement to a GST credit)

Car fringe benefit calculated using the statutory formula method \$15,000
(GST taxable supply with an entitlement to a GST credit)

Type 1 aggregate amount \$29,000

= \$29,000 × 2.0802

= \$60,325.80

The school fees are type 2 benefits because they are GST-free supplies with no GST credit entitlement.

10 × expense payment fringe benefits: school fees 10 × \$6,000
(GST-free supplies with no GST credit entitlement)

Type 2 aggregate amount \$60,000

= \$60,000 × 1.8868

= \$113,208.00

You would show the figures from this example at item **14** as:

14 Calculated fringe benefits taxable amounts (whole dollars only)

A Type 1 aggregate amount \$, 29 , 000 ~~·~~ × 2.0802 = \$, 60 , 325 ~~·~~ **A**

B Type 2 aggregate amount \$, 60 , 000 ~~·~~ × 1.8868 = \$, 113 , 208 ~~·~~ **B**

C Aggregate non-exempt amount (hospitals, ambulances, public benevolent institutions and health promotion charities only) or \$, ~~·~~ **C**

15 to 16

Complete these items in the same way as a taxable employer would (see page 14).

17 Aggregate non-rebatable amount

This item only applies if you are a rebatable employer.

If you are a rebatable employer, the total grossed-up value of benefits you can provide to each employee, without losing the existing concessions, is \$30,000.

If the total gross value of the fringe benefits you provided to an individual employee exceeds \$30,000, you cannot claim a rebate for the FBT liability on the excess amount. This is called the 'aggregate non-rebatable amount' and you must show it at item **17**. Calculate this amount using the following steps.

Step Action

- | | |
|---|---|
| 1 | For each employee, work out the employee's individual fringe benefits amount. From that amount, identify those fringe benefits that are GST-creditable benefits. GST-creditable benefits are benefits you, or a member of your GST group, were entitled to a GST credit on. |
| 2 | Work out the employee's share of the taxable value of excluded fringe benefits. We outline those excluded fringe benefits in chapter 5 of <i>Fringe benefits tax – a guide for employers</i> (QC 17814).

The following excluded fringe benefits are not included in the notional taxable value of benefits you provided to the employee: <ul style="list-style-type: none"> ■ those benefits considered to be providing meal entertainment ■ car parking fringe benefits ■ entertainment facility leasing expenses. |
| 3 | Identify those excluded fringe benefits that are GST-creditable benefits – that is, where the provider was entitled to a GST credit on their acquisition. Add this amount to step 1.

This is the type 1 individual base non-rebatable amount. |
| 4 | Gross up the type 1 individual base non-rebatable amount by multiplying it by 2.0802. |
| 5 | Identify those fringe benefits and excluded fringe benefits that are not GST-creditable benefits – that is, where you or a member of your GST group were not entitled to a GST credit on your acquisition.

This is the type 2 individual base non-rebatable amount. |

Step Action

- | | |
|----|---|
| 6 | Gross up the type 2 individual base non-rebatable amount by multiplying it by 1.8868. |
| 7 | Add the grossed-up type 1 individual base non-rebatable amount and the grossed-up type 2 individual base non-rebatable amount. The result is the individual grossed-up non-rebatable amount. |
| 8 | Subtract \$30,000 from the individual grossed-up non-rebatable amount for each employee. If the individual grossed-up non-rebatable amount for an employee is equal to or less than \$30,000, the amount calculated under this step is nil. |
| 9 | Add together all the amounts calculated above for each employee. |
| 10 | Multiply the total amount calculated under step 9 by the FBT rate of 47%. The result is your aggregate non-rebatable amount for the FBT year. If your aggregate non-rebatable amount is nil, place zero at item 17 . |

18 Amount of rebate

Show at item **18** the amount of rebate you are entitled to. If you complete item **18**, you must also complete item **17**, even if the amount is nil.

Use the following formula to calculate the rebate amount:

$$0.48 \times \frac{(\text{gross tax} - \text{aggregate non-rebatable amount})}{\text{total days in year}} \times \frac{\text{rebatable days in year}}{\text{total days in year}}$$

Gross tax is the amount at item **16** – that is, the total amount of tax calculated on the fringe benefits taxable amount.

The aggregate non-rebatable amount is the part of the taxable value of fringe benefits you cannot obtain a rebate for, calculated at item **17**.

Rebatable days in the year means the number of days during the FBT year that you qualified as a rebatable employer.

The total days in the year means the number of days you were an employer.

Example: Calculate the amount of rebate

Using the example from item 14, the rebatable employer has:

- a fringe benefits taxable amount of \$173,533.80 (\$60,325.80 + \$113,208)
- gross tax of \$81,560.51 (\$173,533 × 47%).

The employer was rebatable for the whole FBT year.

The two employees provided with cars as well as expense payment fringe benefits have an individual grossed-up non-rebatable amount greater than \$30,000. One employee has an amount of \$40,443.60, and the other has an amount of \$42,523.80.

The calculation of the aggregate non-rebatable amount is as follows:

$$([\$40,443.60 - \$30,000] + [\$42,523.80 - \$30,000]) \times 47\% = \$10,794.68$$

The calculation of the rebate amount is as follows:

$$0.48 \times (\$81,560.51 - \$10,794.68) = \$33,967.60$$

19 Sub-total

Show at item 19 the amount at item 16 minus the amount (if any) at item 18.

You would show the figures on the return at items 15 to 19 as:

15 Fringe benefits taxable amount	(A + B) or C	\$ <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> , <input type="text" value="1"/> <input type="text" value="7"/> <input type="text" value="3"/> , <input type="text" value="5"/> <input type="text" value="3"/> <input type="text" value="3"/> . <input type="text" value="X"/> <input type="text" value="X"/>
16 Amount of tax payable (47% of item 15 amount)		\$ <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> , <input type="text" value="8"/> <input type="text" value="1"/> , <input type="text" value="5"/> <input type="text" value="6"/> <input type="text" value="0"/> . <input type="text" value="5"/> <input type="text" value="1"/>
17 Aggregate non-rebatable amount	Only complete this item if you are a rebatable employer, refer to NAT 2376.	\$ <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> , <input type="text" value="1"/> <input type="text" value="0"/> , <input type="text" value="7"/> <input type="text" value="9"/> <input type="text" value="4"/> . <input type="text" value="6"/> <input type="text" value="8"/>
18 Amount of rebate: 48% of (item 16 amount less item 17 amount)	Only complete this item if you are a rebatable employer, refer to NAT 2376.	\$ <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> , <input type="text" value="3"/> <input type="text" value="3"/> , <input type="text" value="9"/> <input type="text" value="6"/> <input type="text" value="7"/> . <input type="text" value="6"/> <input type="text" value="0"/>
19 Sub-total (item 16 amount less item 18 amount)		\$ <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> , <input type="text" value="4"/> <input type="text" value="7"/> , <input type="text" value="5"/> <input type="text" value="9"/> <input type="text" value="2"/> . <input type="text" value="9"/> <input type="text" value="1"/>

20 to 25

Complete these items in the same way as a taxable employer would (see pages 14–16).

Example: A completed return for a rebatable employer

This is an example of the return calculation details of a completed 2015 FBT return. The figures used are from previous examples. You must show the exact amount of cents on the return – however, you may round down your payment to the nearest multiple of five cents.

Return calculation details

➤ Refer to NAT 2376 for more information.

14 Calculated fringe benefits taxable amounts (whole dollars only)

A Type 1 aggregate amount \$ × 2.0802 = \$ A

B Type 2 aggregate amount \$ × 1.8868 = \$ B

C Aggregate non-exempt amount (hospitals, ambulances, public benevolent institutions and health promotion charities only) or \$ C

15 Fringe benefits taxable amount (A + B) or C \$ C

16 Amount of tax payable (47% of item 15 amount) \$

17 Aggregate non-rebatable amount

⚠ Only complete this item if you are a rebatable employer, refer to NAT 2376. \$

18 Amount of rebate: 48% of (item 16 amount less item 17 amount)

⚠ Only complete this item if you are a rebatable employer, refer to NAT 2376. \$

19 Sub-total (item 16 amount less item 18 amount)

\$

20 Less instalment amounts reported on activity statements

➤ Refer to NAT 2376 for more information. \$

21 Payment due

or \$

22 Credit due to you

\$

23 Details of fringe benefits provided

Type of benefits provided (1 April 2014 to 31 March 2015)	Number	WHOLE DOLLARS ONLY			
		Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) - (b) - (c)
Cars using the statutory formula	A 2	29,000	0		29,000
Cars using the operating cost method	B				
Loans granted	C				
Debt waiver	D				
Expense payments	E	60,000	0	0	60,000
Housing – units of accommodation provided	F				
Employees receiving living-away-from-home allowance (show total paid including exempt components)	G				
Board	J				
Property	K				
Income tax exempt body – entertainment	L				
Other benefits (residual)	M				
Car parking	N				
Meal entertainment	P				

Public benevolent institutions and health promotion charities


A public benevolent institution is a non-profit institution that:

- is established and carried on for the relief of poverty, sickness, suffering, distress, misfortune, destitution or helplessness
- makes its services available, without discrimination, to every member of the public the organisation aims to benefit
- is administered for the public good without purpose of private gain
- provides direct relief for the benefit of a disadvantaged section of the public – for example, provides shelter for homeless people.

A health promotion charity is a non-profit charitable institution whose principal activity is to promote the prevention or control of diseases in human beings.

If your organisation is a public benevolent institution or health promotion charity, the organisation must be endorsed by us to access the FBT exemption. From 3 December 2012, your organisation must also be registered with the ACNC as a charity.

Organisations that were endorsed by us to access the FBT exemption for public benevolent institutions or health promotion charities immediately before 3 December 2012 are automatically registered with the ACNC – they don't need to re-register.

 For more about eligibility for this concession, including endorsement, phone us on **1300 130 248**.

1 to 13

Complete these items the same way as a taxable employer would (see pages 10–11).

14 Calculated fringe benefits taxable amounts

You must complete only item **14C** and not items **14A** and **14B** if you are an eligible:

- public benevolent institution
- health promotion charity.

Aggregate non-exempt amount (hospitals, ambulances, public benevolent institutions and health promotion charities only)

Eligible public benevolent institutions and health promotion charities have a capping threshold placed on the amount of FBT exempt benefits they may provide to employees. The concessional FBT treatment to these organisations is capped at \$30,000 of the grossed-up taxable value of fringe benefits provided to each employee.

Where there are employees who have been provided with fringe benefits above the \$30,000 grossed-up taxable value threshold, the employer will be subject to FBT on its aggregate non-exempt amount. Calculate this amount using the following nine steps:

Step	Action
1	For each employee, establish the amount that would be their individual fringe benefits amount if the exemption was not available. From that amount, identify those fringe benefits that are GST-creditable benefits – that is, where the provider or a member of the same GST group was entitled to a GST credit.
2	Work out the employee's share of the taxable value of benefits that would qualify as excluded fringe benefits if the exemption was not available. We outline those excluded fringe benefits in chapter 5 of <i>Fringe benefits tax – a guide for employers</i> (QC 17814). The following excluded fringe benefits are not included in the notional taxable value of benefits you provided to the employee: <ul style="list-style-type: none"> ■ those benefits considered the provision of meal entertainment ■ car parking fringe benefits ■ entertainment facility leasing expenses.
3	Identify those excluded fringe benefits that are GST-creditable benefits – that is, where the provider or a member of the same GST group was entitled to a GST credit on their acquisition. Add this amount to step 1. This is the type 1 individual base non-exempt amount.
4	Gross up the type 1 individual base non-exempt amount by multiplying it by 2.0802.

Step Action

- 5 Identify those fringe benefits and excluded fringe benefits that are not GST-creditable benefits – that is, where the provider or a member of the same GST group was not entitled to a GST credit on their acquisition.

This is the type 2 individual base non-exempt amount.

- 6 Gross up the type 2 individual base non-exempt amount by multiplying it by 1.8868.

- 7 Add the grossed-up type 1 individual base non-exempt amount and the grossed-up type 2 individual base non-exempt amount. The result is the individual grossed-up non-exempt amount.

- 8 Subtract \$30,000 from the individual grossed-up non-exempt amount for each employee. If the individual grossed-up non-exempt amount is less than or equal to \$30,000, the amount calculated under this step is nil.

- 9 Add together all the amounts calculated in the previous steps for each employee. The result is your aggregate non-exempt amount for the FBT year.

15 Fringe benefits taxable amount

Place the amount at item **14C** at item **15**.

You must complete this item because it (and item **16**) forms the basis of self assessing any FBT liability.

16 Amount of tax payable

This is 47% of the amount you wrote at item **15** (the FBT rate multiplied by the fringe benefits taxable amount).

You must complete this item because it (and item **15**) forms the basis of self assessing any FBT liability.

17 Aggregate non-rebatable amount

Leave this item blank and go to item **19**. Eligible public benevolent institutions and health promotion charities already have access to other concessions and are not rebatable employers.

18 Amount of rebate

Leave this item blank. Eligible public benevolent institutions and health promotion charities already have access to other concessions and are not rebatable employers.

Example: Calculate the aggregate non-exempt amount for an eligible public benevolent institution or health promotion charity

A public benevolent institution has two employees with an individual grossed-up non-exempt amount greater than \$30,000. One employee has an amount of \$43,000, and the other has an amount of \$45,000 – both in respect of car fringe benefits.

The calculation of the aggregate non-exempt amount is as follows:

$$(\$43,000 - \$30,000) + (\$45,000 - \$30,000) = \$28,000$$

You would show the figures from this example at item **14** as:

14 Calculated fringe benefits taxable amounts (whole dollars only)

- A** Type 1 aggregate amount \$, , ~~·X~~ × 2.0802 = \$, , ~~·X~~ **A**
- B** Type 2 aggregate amount \$, , ~~·X~~ × 1.8868 = \$, , ~~·X~~ **B**
- C** Aggregate non-exempt amount (hospitals, ambulances, public benevolent institutions and health promotion charities only) or \$, **28** , **000** ~~·X~~ **C**

Public hospitals, non-profit hospitals and public ambulance services

The capping threshold for public hospitals, non-profit hospitals and public ambulance services is different to that for eligible public benevolent institutions or health promotion charities.

1 to 13

Complete these items in the same way as a taxable employer would (see pages 10–11).

14 Calculated fringe benefits taxable amounts

You must complete only item **14C** and not items **14A** and **14B** if you are a:

- public hospital
- non-profit hospital
- public ambulance service.

Aggregate non-exempt amount (hospitals, ambulances, public benevolent institutions and health promotion charities only)

Public and non-profit hospitals have a capping threshold placed on the amount of FBT exempt fringe benefits that may be provided to employees. The concessional FBT treatment to these hospitals is capped at \$17,000 of the grossed-up taxable value of fringe benefits provided to each employee. Public ambulance services also qualify for this concession.

Where employees have been provided with benefits above the \$17,000 threshold, the employer will be subject to FBT on its aggregate non-exempt amount. This amount is calculated using the same steps as a public benevolent institution or a health promotion charity (see pages 23–24) other than at step 8 of the calculation, which should be as follows:

Step	Action
8	Subtract \$17,000 from the individual grossed-up non-exempt amount for each employee. If the individual grossed-up non-exempt amount is less than or equal to \$17,000, the amount calculated under this step is nil.

15 to 25

Complete these items in the same way as an eligible public benevolent institution and health promotion charity would (see pages 24–25).

Example: Calculate the aggregate non-exempt amount – hospital

A hospital has two employees with an individual grossed-up non-exempt amount greater than \$17,000. One employee has an amount of \$50,000, and the other has an amount of \$40,000.

The calculation of the aggregate non-exempt amount is as follows:

$$(\$50,000 - \$17,000) + (\$40,000 - \$17,000) = \$56,000$$

You would show the figures from this example at item **14** as:

14 Calculated fringe benefits taxable amounts (whole dollars only)

A Type 1 aggregate amount \$, , .~~×~~ × 2.0802 = \$, , .~~×~~ **A**

B Type 2 aggregate amount \$, , .~~×~~ × 1.8868 = \$, , .~~×~~ **B**

C Aggregate non-exempt amount (hospitals, ambulances, public benevolent institutions and health promotion charities only) or \$, **56** , **000** .~~×~~ **C**

Non-profit organisations operating an eligible public benevolent institution employer

Where your organisation is endorsed by us for the operation of a part of it that is an eligible public benevolent institution employer and the rest of the organisation is a rebatable employer, you must lodge FBT returns as follows:

- If the fringe benefits you provide to the employees of the public benevolent institution employer are less than the \$30,000 capping threshold, then the organisation will continue to lodge an FBT return only as a rebatable employer.
- If the fringe benefits you provide to the employees of the public benevolent institution employer exceed the \$30,000 capping threshold, you must pay tax on the aggregate non-exempt amount of the public benevolent institution employer.

In this situation, the organisation effectively lodges an FBT return as both a rebatable employer and as a public benevolent institution.

Changes affecting organisations endorsed for the operation of a public benevolent institution apply from 3 December 2012.

Find out more

For information about eligibility for this concession, including endorsement, phone us on **1300 130 248**.

1 to 13

Complete these items in the same way as a taxable employer would (see pages 10–11).

14 Calculated fringe benefits taxable amounts

For the amounts that you will be treated as a:

- rebatable employer – complete items **14A** and **14B**.
Rebatable employers complete these items in the same way as a taxable employer (see the 'taxable employers' instructions for this item on pages 12–13)
- public benevolent institution employer – complete item **14C** (see the 'public benevolent institutions and health promotion charities' instructions for this item on pages 23–24).

15 Fringe benefits taxable amount

Show at item **15** the sum of the amounts at items **14A**, **14B** and **14C**.

16 Amount of tax payable

This is 47% of the amount you wrote at item **15** (the FBT rate multiplied by the fringe benefits taxable amount).

17 Aggregate non-rebatable amount

You cannot claim a rebate on the aggregate non-exempt amount – you must add the tax payable on this amount to the aggregate non-rebatable amount.

Calculate the aggregate non-rebatable amount as shown in the rebatable employer instructions on page 20. Add to this amount the tax payable on the aggregate non-exempt amount (item **14C** × 47%).

Show the total at item **17**.

18 Amount of rebate

Calculate your rebate as shown in the rebatable employer instructions for this item (see pages 20–21).

Example: Calculate the amount of rebate

A non-profit organisation, part of which is endorsed for the operation of a public benevolent institution employer, has a fringe benefits taxable amount of \$150,000 and gross tax of \$70,500.00 (\$150,000 × 47%). The taxable amount is made up of:

- \$105,000 type 1 benefits (type 1 aggregate amount of \$50,476 × 2.0802)
- \$33,000 type 2 benefits (type 2 aggregate amount of \$17,490 × 1.8868)
- an aggregate non-exempt amount of \$12,000.

The employer was rebatable for the whole FBT year.

The employer has two employees in the rebatable part of the organisation with individual grossed-up non-rebatable amounts greater than \$30,000. One employee has an amount of \$50,000, and the other has an amount of \$45,000.

The calculation of the aggregate non-rebatable amount is as follows:

$$(\$50,000 - \$30,000) + (\$45,000 - \$30,000) \times 47\% = \$16,450.00$$

Add to this amount the tax payable on the aggregate non-exempt amount (\$12,000 × 47%)

$$\$16,450.00 + \$5,640.00 = \$22,090.00$$

The calculation of the amount of rebate is as follows:

$$0.48 \times (\$70,500.00 - \$22,090.00) = \$23,236.80$$

- !** The following information only applies to non-profit organisations operating a public benevolent institution employer.

19 Sub-total

Show at item **19** the amount at item **16** less the amount (if any) at item **18**.

You would show the figures from this example at items **14** to **19** as:

14 Calculated fringe benefits taxable amounts (whole dollars only)	
A Type 1 aggregate amount \$	<input type="text" value="000"/> , <input type="text" value="50"/> , <input type="text" value="476"/> . 00 × 2.0802 = \$ <input type="text" value="000"/> , <input type="text" value="105"/> , <input type="text" value="000"/> . 00 A
B Type 2 aggregate amount \$	<input type="text" value="000"/> , <input type="text" value="17"/> , <input type="text" value="490"/> . 00 × 1.8868 = \$ <input type="text" value="000"/> , <input type="text" value="33"/> , <input type="text" value="000"/> . 00 B
C Aggregate non-exempt amount (hospitals, ambulances, public benevolent institutions and health promotion charities only)	or \$ <input type="text" value="000"/> , <input type="text" value="12"/> , <input type="text" value="000"/> . 00 C
15 Fringe benefits taxable amount	(A + B) or C \$ <input type="text" value="000"/> , <input type="text" value="150"/> , <input type="text" value="000"/> . 00
16 Amount of tax payable (47% of item 15 amount)	\$ <input type="text" value="000"/> , <input type="text" value="70"/> , <input type="text" value="500"/> . <input type="text" value="00"/> <input type="text" value="00"/>
17 Aggregate non-rebatable amount	! Only complete this item if you are a rebatable employer, refer to NAT 2376. \$ <input type="text" value="000"/> , <input type="text" value="22"/> , <input type="text" value="090"/> . <input type="text" value="00"/> <input type="text" value="00"/>
18 Amount of rebate: 48% of (item 16 amount less item 17 amount)	! Only complete this item if you are a rebatable employer, refer to NAT 2376. \$ <input type="text" value="000"/> , <input type="text" value="23"/> , <input type="text" value="236"/> . <input type="text" value="80"/> <input type="text" value="00"/>
19 Sub-total (item 16 amount less item 18 amount)	\$ <input type="text" value="000"/> , <input type="text" value="47"/> , <input type="text" value="263"/> . <input type="text" value="20"/> <input type="text" value="00"/>

20 to 25

Complete these items in the same way as a taxable employer would (see pages 14–16).

If the fringe benefits you provide to the employees of the public benevolent institution employer exceed the \$30,000 capping threshold, at item **23**, the 'Taxable value of benefits' must be the amounts before they are grossed-up and before the \$30,000 capping amounts are deducted (not the aggregate non-exempt amount).

The information you include in the 'Taxable value of benefits' column is based on the total of the individual base non-exempt amounts for all employees you calculated at steps 3 and 5 of item **14C** (see pages 23–24).

The figures you place in the 'Taxable value of benefits' column must be the amounts before the \$30,000 capping amounts are deducted.


04

Fringe benefit categories


In past FBT returns, some benefits provided to employees of airlines and travel agents were classified as airline transport fringe benefits. For the FBT year ended 31 March 2014 and later years, these fringe benefits will be included under the Expense payments, Property or Residual categories.

This section provides an overview of each type of fringe benefit and will help you to complete item **23**:

- A** Cars using the statutory formula
- B** Cars using the operating cost method
- C** Loans granted
- D** Debt waiver
- E** Expense payments
- F** Housing – units of accommodation provided
- G** Employees receiving living-away-from-home allowance
- J** Board
- K** Property
- L** Income tax exempt body – entertainment
- M** Other benefits (residual)
- N** Car parking
- P** Meal entertainment.

 Make sure that you do not include the gross-up calculation in the amounts you show at this item.

There are specific valuation rules for each fringe benefit category. Before you can calculate the taxable value of any benefit and complete the details in the 'Taxable value of benefits' column, you must identify the category of the benefit you provided and do the appropriate calculations for that category.

 For more information, refer to Fringe benefits tax – a guide for employers (QC 16123).

Non-profit organisations

You must include the taxable value of the benefits you provided (not the aggregate non-exempt amount) if you are:

- an eligible public benevolent institution
- an eligible health promotion charity
- a public hospital
- a non-profit hospital
- a public ambulance service.

The information you include in the 'Taxable value of benefits' column is based on the total of the individual base non-exempt amounts for all employees you calculated at steps 3 and 5 of item **14C** (see pages 23–24).

The figures you place in the 'Taxable value of benefits' column must be the amounts before the capping amounts (\$30,000 or \$17,000) are deducted.

A – Cars using the statutory formula

When you complete the information at item **A**, do not show the actual value of the cars in the 'Gross taxable value (a)' column.

Employee contributions include:

- amounts the employee pays directly to you for using a car
- any car operating costs (for example, fuel) the employee paid.

Use GST-inclusive amounts where appropriate.

If, at the beginning of the FBT year, you have already owned or leased the car for four years, you can reduce its base value by one-third. The reduction applies only once for a particular car – you then use the reduced base value for subsequent years.

Determining the statutory percentage

A flat statutory rate of 20% applies, regardless of the distance travelled, to all car fringe benefits you provide from 1 April 2014 (except where there is a pre-existing commitment in place before 7.30pm AEST on 10 May 2011 to provide a car).

The move to one statutory rate of 20% has been phased in over four years. The transitional rules applicable to determining the statutory percentage ceased to apply from 1 April 2014.

Pre-existing commitment in place before 7.30pm AEST on 10 May 2011

The statutory percentages for car fringe benefits provided where you have a pre-existing commitment in place, are as follows:

Total kilometres travelled during the FBT year	Statutory percentage
Less than 15,000	26
15,000 to 24,999	20
25,000 to 40,000	11
Over 40,000	7

You can continue to use these statutory rates for all pre-existing commitments unless there is a change to that commitment.

If a car was not held for the whole FBT year, you need to work out how many kilometres it would have travelled if you had held it for the whole year, to establish the appropriate statutory fraction – for example, if you acquire a car halfway through the FBT year and it travels 12,000 kilometres in six months, the distance it travels in a year is 24,000 kilometres.

Example: Pre-existing commitment – calculate car fringe benefits using the statutory formula

An employer has two cars with a base value of \$30,000 each. The employer enters into a contract with their employee on 1 May 2011 to provide the car to their employee for 4 years. Both cars have travelled 30,000 kilometres in the FBT year and have been available to the employees for private use for the whole year. The two employees who use the cars have made contributions of \$1,000 each for fuel during the year.

The calculation for each car is as follows:

$$(\$30,000 \times 11\%) - \$1,000 = \$2,300$$

The employer shows this at item **23** as follows:

23 Details of fringe benefits provided

Type of benefits provided (1 April 2014 to 31 March 2015)	Number	WHOLE DOLLARS ONLY			
		Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) – (b) – (c)
Cars using the statutory formula A	2	6,600	2,000		4,600

Example: No pre-existing commitment – calculate car fringe benefits using the statutory formula

Under an arrangement that did not involve a pre-existing commitment, on 12 June 2014 an employer agreed to provide an employee with a car fringe benefit. The car was delivered on 1 July 2014 and was available to the employee for private use from that date.

From 1 July 2014 to 31 March 2015, the car travelled 31,000 kilometres.

The base value of the car is \$32,000.

The employee did not make any contributions.

As the transitional arrangements ceased to apply on 31 March 2014, the number of kilometres travelled is not relevant and the flat rate of 20% is applied.

The calculation for the car is $(\$32,000 \times 20\%) \times 274/365 = \$4,804$.

The employer shows this at item **23** as follows:

23 Details of fringe benefits provided

Type of benefits provided (1 April 2014 to 31 March 2015)	Number	WHOLE DOLLARS ONLY			
		Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) – (b) – (c)
Cars using the statutory formula A	1	4,804	0		4,804

B – Cars using the operating cost method

Use GST-inclusive amounts where appropriate – do not show the actual value of the cars in the 'Gross taxable value (a)' column.

Employee contributions include:

- amounts the employee pays directly to you for using a car
- any car operating costs (for example, fuel) the employee has paid.

The total operating costs you use for calculating the fringe benefits taxable value are different from those you use for income tax purposes. Also, the income tax depreciation cost limit does not apply for FBT purposes.

Example: Calculate car fringe benefits using the operating cost method

An employer has a car with \$10,000 in total operating costs for the FBT year. The employee who uses the car maintains a logbook. Based on the logbook and other usage patterns, the employer estimates the percentage of private use to be 30%. The employee has not made any contributions during the year.

The calculation for the car is as follows:

$$(\$10,000 \times 30\%) = \$3,000$$

23 Details of fringe benefits provided

Type of benefits provided (1 April 2014 to 31 March 2015)	Number	WHOLE DOLLARS ONLY			
		Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) – (b) – (c)
Cars using the operating cost method B	1	3,000	0		3,000

C – Loans granted

Item **C** is the number of loans you made that gave rise to taxable fringe benefits and the taxable value of those benefits.

Therefore, do not show the amount of the actual loans in the 'Gross taxable value (a)' column.

Example: Calculate loan fringe benefits granted

An employer lends an employee \$20,000. The employer does not charge interest and the employee makes no repayments during the FBT year.

Using the benchmark interest rate, the calculation is as follows:

$$\$20,000 \times 5.95\% = \$1,190$$

The employer shows this at item **23** as follows:

23 Details of fringe benefits provided

Type of benefits provided (1 April 2014 to 31 March 2015)	Number	WHOLE DOLLARS ONLY			
		Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) – (b) – (c)
Loans granted C	1	1,190		0	1,190

D – Debt waiver

If an employee is in debt to you and you release the employee from the obligation to repay the debt, the unpaid amount is a debt waiver fringe benefit. Show the amount of this kind of benefit at item **D**.

A debt owed by an employee that you write off as a genuine bad debt is not a debt waiver fringe benefit.

Example: Complete debt waiver fringe benefits

An employer waives a \$500 debt that an employee owed from a previous year.

The employer shows this at item **23** as follows:

23 Details of fringe benefits provided

Type of benefits provided (1 April 2014 to 31 March 2015)	Number	WHOLE DOLLARS ONLY			
		Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) – (b) – (c)
Debt waiver D		500			500

E – Expense payments

If you pay for or reimburse an expense an employee incurred, you may be providing an expense payment fringe benefit. Show the amount of any expense payment benefit that you provided during the year at item **E**.

! The transitional rules that applied to in-house expense payment fringe benefits provided under a salary packaging arrangement entered into before 22 October 2012 ceased to apply from 1 April 2014.

Example: Calculate expense payment fringe benefits

An employer pays an employee's home telephone bills of \$1,200 for the FBT year. The employee provides the employer with a declaration stating that 50% of the bills are for business purposes and are, as a result, otherwise deductible. The other 50% of the calls are private calls.

The employer calculates the expense payment as follows:

$$\$1,200 \times 50\% = \$600$$

The employer shows this at item **23** as follows:

23 Details of fringe benefits provided

Type of benefits provided (1 April 2014 to 31 March 2015)	Number	WHOLE DOLLARS ONLY			
		Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) – (b) – (c)
Expense payments E		1,200	0	600	600

F – Housing – units of accommodation provided

Housing benefits relate only to accommodation you provide that is the employee's usual place of residence. Under the separate headings at item **F**, you must show:

- the number of accommodation units you provide
- the taxable value of the benefits
- any employee contributions towards those benefits.

Housing benefits provided in a remote area may be exempt benefits. Other accommodation that does not meet the requirements of a housing fringe benefit is included as a residual fringe benefit and you must show it at item **M** 'Other benefits (residual)'.

Example: Calculate housing fringe benefits

An employer provides a house for an employee for the FBT year. The market rental value for the year is \$26,000 (52 weeks at \$500). The employee pays a nominal rent of \$2,600 for the year (\$50 per week).

The employer calculates the housing benefit as follows:

$$\$26,000 - \$2,600 = \$23,400$$

The employer shows this at item **23** as:

23 Details of fringe benefits provided

Type of benefits provided (1 April 2014 to 31 March 2015)	Number	WHOLE DOLLARS ONLY			
		Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) – (b) – (c)
Housing – units of accommodation provided F	1	26,000	2,600		23,400

G – Employees receiving living-away-from-home allowance (show total paid including exempt components)

Find out more

From 1 October 2012, the law relating to living away from home benefits has changed. Refer to Chapter 11 of *Fringe benefits tax – a guide for employers* (QC 17825).

When completing item **G**, show the amount of benefits you provide to employees as a living-away-from-home allowance.

The amount you include at this item in the 'Gross taxable value (a)' column includes the exempt accommodation and exempt food components, as well as the statutory food amount.

The statutory food amount is the amount the employee would spend on food at their normal residence – it is set at \$42 per week per adult, and \$21 per week per child under 12 years of age.

Show the exempt accommodation and exempt food component amounts as reductions in the 'Value of reductions (c)' column.

You must obtain the necessary documentary evidence or declaration of employee expenses and the declaration about living away from home so you can take advantage of any exempt accommodation and exempt food components.

Find out more

For more information, refer to *Living-away-from-home declarations* (QC 26602).

Example: Calculate living-away-from-home allowance fringe benefits

An employee, living away from home for the full 2015 FBT year, receives \$586 per week (\$30,472 for the FBT year) as a living-away-from-home allowance.

This is made up of:

- \$350 per week (\$18,200 for the FBT year) for accommodation
- \$236 per week (\$12,272 for the FBT year) for food.

The accommodation component reflects what the employee could reasonably be expected to pay for rent, and the food component relates to the total estimated food expenditure of \$236 per week. The employee provides the employer with the required documentary evidence showing that they spent at least \$350 per week on accommodation. Substantiation of the food component is not required because the amount is not more than the Commissioner of Taxation's reasonable amount.

The employee started living away from home at this location in January 2014. Due to the 12 month rule, the employer is only entitled to reduce the taxable value of the allowance for the first 40 weeks of the 2015 FBT year.

The calculation for living-away-from-home allowance fringe benefits is as follows:

Exempt accommodation component = \$14,000 (40 weeks at \$350 per week)

Exempt food component = \$7,760 (\$9,440 – \$1,680) (40 weeks at \$194 [\$236 paid less \$42 per week statutory food amount])

Taxable value = \$30,472 – \$14,000 (exempt accommodation) – \$7,760 (exempt food) = \$8,712

Value of reduction is the total of the exempt accommodation and the exempt food components = \$21,760 (\$14,000 + \$7,760).

The employer shows this at item **23** as:

23 Details of fringe benefits provided

Type of benefits provided (1 April 2014 to 31 March 2015)	Number	WHOLE DOLLARS ONLY			
		Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) – (b) – (c)
Employees receiving living-away-from-home allowance (show total paid including exempt components)	G 1	30,472		21,760	8,712

J – Board

Meals you provide to an employee and to family members living with the employee may be a board fringe benefit if:

- you provide an employee with accommodation
- the employee has an entitlement to at least two meals a day.

Example: Calculate board fringe benefits

An employer provides board fringe benefits valued at \$21,900 to employees during the FBT year.

The employer shows this at item **23** as:

23 Details of fringe benefits provided

Type of benefits provided (1 April 2014 to 31 March 2015)	Number	WHOLE DOLLARS ONLY			
		Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) – (b) – (c)
Board J		21,900	0	0	21,900

K – Property

You may provide a property fringe benefit when you provide an employee with property (for example, goods), either free or at a discount.

! The transitional rules that applied to in-house property fringe benefits provided under a salary packaging arrangement entered into before 22 October 2012 ceased to apply from 1 April 2014.

Example: Calculate property fringe benefits

An electrical retailer provides a television that normally sells for \$2,000, and an air conditioner that normally sells for \$1,600, to an employee during the FBT year. The employee paid a total of \$300 for these items and did not enter into a salary sacrifice arrangement to pay for the goods.

The value of the benefit is reduced to 75% of the selling price. Because these items are in-house property fringe benefits, and are not provided under a salary sacrifice arrangement, the taxable value is 75% of the normal selling price and the employer qualifies for the in-house concession of up to \$1,000 per employee per year.

The retailer calculates the property fringe benefit as follows:

Gross taxable value is \$2,700 ($(\$2,000 + \$1,600) \times 75\%$)

Value of reduction is \$1,000.

The electrical retailer would show this at item **23** as follows:

23 Details of fringe benefits provided

Type of benefits provided (1 April 2014 to 31 March 2015)	Number	WHOLE DOLLARS ONLY			
		Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) – (b) – (c)
Property K		2,700	300	1,000	1,400

L – Income tax exempt body – entertainment

This category of fringe benefit relates to non-deductible entertainment expenses.

You provide this type of fringe benefit if **either** of the following applies:

- you are wholly or partially exempt from income tax
- you did not derive assessable income from the activities the entertainment relates to.

If you are an income tax exempt employer, you may choose to value meal entertainment using the valuation rules applicable to meal entertainment fringe benefits. If so, you must include the benefits on the return at item **P** 'Meal entertainment'.

If you are not exempt from income tax and you provided entertainment, this may give rise to a fringe benefit. Do not value a benefit of this type in this category – instead, establish the taxable value as an expense payment, property or residual fringe benefit, depending on how you provided the benefit. Alternatively, you can value meal entertainment as a meal entertainment fringe benefit.

Example: Calculate income tax exempt body – entertainment fringe benefits

A local council provides a Christmas function for its employees during the FBT year. The value of the tax-exempt body entertainment fringe benefits is \$5,000.

The council shows this at item **23** as follows:

23 Details of fringe benefits provided

Type of benefits provided (1 April 2014 to 31 March 2015)	Number	WHOLE DOLLARS ONLY			
		Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) – (b) – (c)
Income tax exempt body – entertainment	L	5,000			5,000

M – Other benefits (residual)

Show at item **M** the value of any residual fringe benefits you provide. You may provide a residual fringe benefit when you provide an employee with **either** of the following:

- any right, privilege, service or facility
- any other benefit that is not one of the specific categories of fringe benefits included at other categories in item **23**.

! The transitional rules that applied to in-house residual fringe benefits provided under a salary packaging arrangement entered into before 22 October 2012 ceased to apply from 1 April 2014.

Example: Calculate other benefits (residual fringe benefits)

An employer has a one-tonne utility with \$8,000 in total operating costs for the FBT year. The employee uses the utility for both business and private purposes. The employee provides the employer with a declaration stating that they used the utility 25% of the time for private purposes. The employee has not made any contributions during the year.

The calculation for the utility as a residual fringe benefit would be: $(\$8,000 \times 25\%) - \$0 = \$2,000$

Value of reduction is $\$8,000 \times 75\% = \$6,000$ (business usage).

The employer shows this at item **23** as follows:

23 Details of fringe benefits provided

Type of benefits provided (1 April 2014 to 31 March 2015)	Number	WHOLE DOLLARS ONLY			
		Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) – (b) – (c)
Other benefits (residual)	M	8,000	0	6,000	2,000

N – Car parking

A car parking fringe benefit may arise for each day on which an employer provides a car parking space for use by an employee.

Find out more

For more information, refer to chapter 16 of *Fringe benefits tax – a guide for employers* (QC 17813).

Example: Calculate car parking fringe benefits

An employer has 10 parking spaces under their city building for employees to use for the FBT year. The car parking fringe benefits are valued at \$20,000. The employees have not made any contributions during the year.

The employer shows this at item **23** as follows:

23 Details of fringe benefits provided

Type of benefits provided (1 April 2014 to 31 March 2015)	Number	WHOLE DOLLARS ONLY			
		Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) – (b) – (c)
Car parking	N	20,000	0		20,000

P – Meal entertainment

You can choose to value meal entertainment as a meal entertainment fringe benefit.

Under the meal entertainment rules, the taxable value of meal entertainment fringe benefits you show at item **P** will be **either** of the following:

- half the meal entertainment expenditure you incurred for the FBT year
- an amount worked out according to a 12-week register you kept.

If you do not value meal entertainment as a meal entertainment fringe benefit, depending on how the benefit was provided and by whom, value the fringe benefit as either an expense payment, a property, residual or a tax-exempt body entertainment fringe benefit.

If you value entertainment facility leasing expenses under the 50–50 method, you must show the expenses at item **M** ‘Other benefits (residual) as a residual fringe benefit’.

Example: Calculate meal entertainment fringe benefits

An employer spends \$4,000 on meal entertainment for the FBT year. The employer chooses to value the meal entertainment fringe benefits using the 50–50 split method.

The calculation for the meal entertainment fringe benefits would be:

$$\$4,000 \times 50\% = \$2,000$$

The employer would show this at item **23** as:

23 Details of fringe benefits provided

Type of benefits provided (1 April 2014 to 31 March 2015)	Number	WHOLE DOLLARS ONLY			
		Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) – (b) – (c)
Meal entertainment	P	2,000			2,000

Record keeping

05

For your tax records, you must keep your:

- calculations
- worksheets
- declarations
- elections
- support details.

You do not need to submit these with your return.

You must make elections and declarations and obtain all employee declarations no later than the day on which your FBT return is due to be lodged with us, or by 21 May (if you do not have to lodge a return). There is no need to notify us of the election or declaration because your business records are sufficient evidence of this.

➤ Find out more

For more information about FBT record keeping requirements, refer to chapter 4 of *FBT – a guide for employers* (QC 17812).

Record-keeping exemption arrangements

The record-keeping exemption arrangements allow certain employers to choose not to keep records for an FBT year. Instead, we work out your FBT liability for that FBT year using the total taxable value of fringe benefits you provided in an earlier base year when you kept FBT records.

You can elect to use the record-keeping exemption arrangements if **all** of the following apply for **all** years between the base and current year:

- You are not a government body or income tax exempt at any time during the current year.
- We have not issued you a notice requiring you to resume record keeping.
- You were in business for the whole of the base year.

- You kept FBT records in the base year.
 - You lodged the FBT return for the base year by the due date.
 - The aggregate fringe benefits amount (total of taxable values of all fringe benefits) in the base year did not exceed the exemption threshold (listed below).
 - You have elected that the record-keeping exemption arrangements apply in all years from the most recent base year to the current year.
 - The aggregate fringe benefits amount for the benefits provided in the current year does not exceed the amount in the most recent base year by more than 20%, unless the difference is \$100 or less.

➤ Find out more

For more information on general requirements and record-keeping exemption arrangements, refer to chapter 4 of *Fringe benefits tax – a guide for employers* (QC 17812).

Exemption thresholds

Year	Amount
2011	\$7,190
2012	\$7,391
2013	\$7,642
2014	\$7,779
2015	\$7,965

If you use the record-keeping exemption arrangements, you must include **both** of the following:

- taxable value of each category of fringe benefit you provided during the base year, at item **23**
- fringe benefits taxable amount you provided in the base year, at item **15**.

06

FBT calculation rates for FBT year 1 April 2014 to 31 March 2015

Tax rate

47.0%

Benchmark interest rate

5.95%

The benchmark interest rate is also known as the statutory interest rate. You use it when calculating loan fringe benefits and the interest component for the car operating cost method.

Housing indexation figures (non-remote)

ACT 1.017

NSW 1.037

NT 1.076

QLD 1.022

SA 1.024

TAS 1.010

VIC 1.020

WA 1.067

Private use of motor vehicle other than a car

Where a vehicle is used extensively for business, use the following rates to calculate the taxable value of a residual fringe benefit from the private use of a motor vehicle other than a car. Calculate the fringe benefit's taxable value on a cents-per-kilometre basis.

Engine capacity	Rates per kilometre
0 to 2,500cc	50 cents
Over 2,500cc	60 cents
Motorcycles	15 cents

Car parking threshold

\$8.26

More information

You can access the following information from our website at ato.gov.au/fbt:

- *Fringe benefits tax – a guide for employers* (QC 16123)
- FBT rates and thresholds – refer to ato.gov.au/rates/fbt or QC 18846
- *Notice of non-lodgment* (NAT 3094).

To order *Fringe benefits tax (FBT) return 2015* (NAT 1067):

- visit our website at ato.gov.au/onlineordering
- phone our automated publications distribution service on **1300 720 092** at any time.

Alternatively, you can download and print the 2015 FBT return from our website at ato.gov.au/FBT-return-2015

You can also access other publications, rulings and other general tax information from our website at ato.gov.au

You can phone us on:

- General business enquiries phone **13 28 66** for most small business tax issues, including more information about FBT
- **1300 130 248** if you are a non-profit organisation.

! Our phone services are available from 8.00am to 6.00pm (EST), Monday to Friday.

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If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

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We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest. If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

You are protected under GST law if you rely on any GST advice in this publication. If you rely on this advice and it later changes, you will not have to pay any extra GST for the period up to the date of the change.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at ato.gov.au or contact us.

This publication was current at **March 2015**.

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Published by

Australian Taxation Office
Canberra
March 2015

JS 33719

