

Application to register for fringe benefits tax

Other ways to register for fringe benefits tax (FBT)

- By phone – if you're an authorised contact for the business, phone us on **13 28 66**.
- Through your registered tax agent.
- By lodging your annual FBT return.

To find out more about registering for FBT, visit our website at ato.gov.au/fbt

What is fringe benefits tax?

FBT is a tax paid on certain benefits employers provide to their employees or their employees' associates (typically family members) in addition to, or in place of, salary or wages.

For example, you provide a fringe benefit when you:

- allow your employee to use a work car for private purposes
- give your employee a cheap loan or access to a corporate box
- reimburse an expense incurred by your employee, such as school fees
- provide entertainment by way of food, drink or recreation.

! When working out if a benefit is provided in respect of **employment**, ask yourself if you would have provided the benefit if the recipient had not been your employee.

FBT is separate from income tax and is based on the taxable value of the various fringe benefits provided.

Who pays fringe benefits tax?

As an employer you must pay FBT if you provide benefits to your employees – even if the benefit is provided by an associate or by a third party under an arrangement. For example, you may deal with a supplier who, in turn, provides free goods to your employees.

It makes no difference if you are a sole trader, partnership, trust, corporation, unincorporated association or government body, or if you have to pay other taxes such as income tax.

Lodging an FBT return and paying FBT

An FBT return covering the FBT year that begins on 1 April and ends on 31 March should be lodged by **21 May** each year.

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

If you haven't previously paid FBT or if your FBT liability for the previous year was less than \$3,000 you only make one payment for the year when you lodge your annual FBT return. In subsequent years we may ask you to make quarterly FBT instalments through your quarterly activity statements.

We offer several different payment methods:

- BPAY®
- Credit card
- Direct credit
- Direct debit
- Mail
- Australia Post.

! For more information on lodging an FBT return and paying FBT, visit our website at ato.gov.au/fbt

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More information

If you need help completing this form, phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

- ! For privacy reasons, we can only discuss this entity's information with someone recorded on our systems as being authorised to act for the entity.

Translating and interpreting services

If you do not speak English well and need help from us, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone us through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need.
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need.
- Internet relay users, connect to the NRS on relayservice.gov.au and ask for the ATO number you need.

Our commitment to you

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 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 **October 2017**.

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When completing this form

If you are filling in this form on screen:

- download a copy of this form to your computer
- when complete, print two copies
- sign and date the declaration
- mail or fax your completed form to the address shown on page 4
- keep the second copy for your records.

If you are filling in this form by hand:

- print clearly in BLOCK LETTERS using a black or dark blue pen
- place **X** in **all** applicable boxes
- do not use correction fluid or covering stickers
- check you have signed and dated the declaration
- make a copy for your records
- mail or fax your completed form to the address shown on page 4.

Section A: Entity information

! The term 'entity' refers to the sole trader, partnership, trust, corporation, unincorporated association or government body applying for the fringe benefits tax (FBT) registration.

1 What is the entity's Australian business number (ABN)?

2 What is the entity's tax file number (TFN)?

! We are authorised by the *Taxation Administration Act 1953* to request the TFN of an entity. We will use the TFN to identify the entity in our records. It is not an offence not to provide TFNs. However, if you do not provide your TFN, there may be a delay in processing this form.

This must be the TFN of the entity applying for FBT. For example:

- a sole trader records the TFN of the individual
- a partnership records the TFN of the partnership – not the TFN of the individual partners
- a trust records the TFN of the trust – not the TFN of the trustee.

! Sole traders choosing not to quote their TFN must provide on a separate sheet of paper their full name, date of birth, gender and residential address, then attach it to this application.

Other entities choosing not to quote their TFN will be contacted by us when we receive the application. Visit our website at ato.gov.au and enter 'Proof of identity' into the search field to determine evidence of identity documentation required.

3 Does the entity have an Australian Company Number (ACN), Australian Registered Body Number (ARBN) or Australian Registered Scheme Number (ARSN)?

No Yes Provide the ACN / ARBN / ARSN here

4 Has the entity previously registered for fringe benefits tax?

This includes an entity changing business structure, for example, from a sole trader or partnership to a company.

No Yes Provide details below:

Name under which previously or presently registered

Is this registration still current? No Yes

5 What is the entity's legal name as it appears on the Australian Business Register?

This is the name that appears on all official documents or legal papers.

It may be different from the name that the entity trades under. For example:

- sole trader – Ann Lorraine Citizen
- partnership – Ann L Citizen, Greg P Jones and Brian J Smith
- company – AXY Pty Ltd
- trust – Smith Family Trust (do not provide the name of the trustee of the trust).

Section B: Address details

6 What is the entity's business location or address?

This must be a street address, for example, 123 Smith St.

It cannot be a post office box number, roadside mail bag, roadside delivery or other delivery point address but it can be a home address if the entity operates a home-based business.

<input type="text"/>		
<input type="text"/>		
Suburb/town/locality	State/territory	Postcode
<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Country if other than Australia	(Australia only)	(Australia only)
<input type="text"/>		

7 What is the entity's postal address for service of notices and correspondence?

This is the address where government departments and agencies will send notices and correspondence.

As above If the entity's postal address is the same as Q6, cross this box.

<input type="text"/>		
<input type="text"/>		
Suburb/town/locality	State/territory	Postcode
<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Country if other than Australia	(Australia only)	(Australia only)
<input type="text"/>		

Section C: Contact details

8 Who is the authorised contact person for the entity?


Provide details of a person who may be contacted for further information. They must be authorised to make changes or update information on behalf of the entity, for example, a registered tax agent.

 For more information about what an authorised contact can do on your behalf, visit our website at ato.gov.au/authorisedcontacts

Title:	Mr <input type="checkbox"/>	Mrs <input type="checkbox"/>	Miss <input type="checkbox"/>	Ms <input type="checkbox"/>	Other <input type="text"/>
Family name	<input type="text"/>				
Preferred name	<input type="text"/>				
Position held	<input type="text"/>				
Business hours phone number (a contact number MUST be provided)	<input type="text"/>		Mobile phone number	<input type="text"/>	
Alternative phone number	<input type="text"/>				
Email address (use BLOCK LETTERS)	<input type="text"/>				

9 If the entity's registered tax agent is the authorised contact, provide their tax agent number.

<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
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 This number may be found on an income tax return prepared by the registered tax agent.

Section D: Business activity details

10 From what date will/did the entity start providing fringe benefits?

Day Month Year

/ /

Section E: Financial institution account details

11 What are the entity's financial institution account details for ATO refunds?

Refunds will only be paid directly into a recognised financial institution account located in Australia. The account details provided must be held by either:

- the entity (solely or jointly)
- the entity's registered tax agent
- a legal practitioner acting as trustee or executor for the entity.

 If you do not provide these details we cannot refund money owed.


BSB code (must be six digits)


Account number

Account name (for example, JQ Citizen. Do not show the account type, such as cheque, savings, mortgage offset)

Is the account held by:

the entity the entity jointly with others a registered tax agent a legal practitioner as trustee
for the entity or executor for the entity

 If the account you wish to nominate for refunds is not one of the four complying account options presented above, you can request the Commissioner of Taxation to exercise his discretion to pay electronic funds into the account of a third party.

 For more information, phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

Section F: Declaration – Complete all fields below.

- !** This declaration can only be signed by either a:
- primary contact for the entity (for example, the public officer of a company, trustee of a trust)
 - person recorded with us as being authorised by the entity to act on its behalf.

12 Who is the authorised person signing this declaration?

Full name of signatory

Position held (for example, director, registered tax agent, trustee or partner)

Business hours phone number

Registered tax agent's number (if applicable)

Before you sign this form

Make sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date this page. An incomplete form may delay processing and we may ask you to complete a new form.

- Penalties may be imposed for giving false or misleading information.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

I declare that the information given on this form is true and correct.

OR

I declare that:

- *I am either*
 - *a primary contact for the entity*
 - *authorised by the entity to complete this form on its behalf*
 - *authorised by the entity's appointed representative to complete this form on its behalf*
- *the information given on this form (including attachments) is true and correct.*

Signature

You MUST SIGN here

Date

Day / Month / Year
 / /

Lodging this form

Make a copy of this application (and any attachments) for your own records before you:

- send it as an attachment using the Business or Tax Agent Portals (you need to be registered to deal online – find out more at ato.gov.au/onlineservices)
- fax it, with any attachments, to **1300 130 905** (do not include a header or cover sheet as this will delay processing)
- mail it to
Australian Taxation Office
PO Box 3373
PENRITH NSW 2740

- !** We aim to process your form within 28 days of receiving all the necessary information. If your form is incomplete, incorrect or needs checking, it may take longer. Do not lodge another application during this time.