

**FRINGE BENEFITS TAX QUESTIONNAIRE
FOR THE YEAR ENDED 31 MARCH, 2020**



Employer Name: _____
 Contact Person: _____
 Contact Phone No: _____

All Fringe Benefits Tax returns are due for lodgement and payment on 21 May 2020.

Please answer all six (6) questions

Expense Payments

1. Did the employer pay any expenses on behalf of employees (including company directors) between 1 April 2019 and 31 March 2020, including:

	No	Yes	
◆ Non business related telephone costs	<input type="checkbox"/>	<input type="checkbox"/>	GST inclusive amount: \$ _____ Employee: _____
◆ Rates and taxes	<input type="checkbox"/>	<input type="checkbox"/>	GST inclusive amount: \$ _____ Employee: _____
◆ Electricity	<input type="checkbox"/>	<input type="checkbox"/>	GST inclusive amount: \$ _____ Employee: _____
◆ Medical insurance	<input type="checkbox"/>	<input type="checkbox"/>	GST inclusive amount: \$ _____ Employee: _____
◆ Private travel	<input type="checkbox"/>	<input type="checkbox"/>	GST inclusive amount: \$ _____ Employee: _____
◆ School fees	<input type="checkbox"/>	<input type="checkbox"/>	GST inclusive amount: \$ _____ Employee: _____
◆ Non business credit cards	<input type="checkbox"/>	<input type="checkbox"/>	GST inclusive amount: \$ _____ Employee: _____
◆ Rent/mortgage costs	<input type="checkbox"/>	<input type="checkbox"/>	GST inclusive amount: \$ _____ Employee: _____
◆ Entertainment	<input type="checkbox"/>	<input type="checkbox"/>	GST inclusive amount: \$ _____ Employee: _____
◆ Car expenses (in relation to cars owned by employees)	<input type="checkbox"/>	<input type="checkbox"/>	GST inclusive amount: \$ _____ Employee: _____
◆ Other expenses	<input type="checkbox"/>	<input type="checkbox"/>	GST inclusive amount: \$ _____ Employee: _____

Meal Entertainment

(Please contact our office if you require a definition of meal entertainment.)

2. Was there any money spent by the employer on meal entertainment between 1 April 2019 and 31 March 2020?

No, go to Question 3.

Yes, please specify the GST inclusive amount \$_____

2a Have you kept a 12 week register in relation to meal entertainment?

No, go to Question 2b.

Yes, please indicate the calculated register percentage _____%

2b Do you maintain records of meal entertainment provided to individual employees?

No, go to Question 3.

Yes, please forward a copy of these records with this completed questionnaire.

Motor Vehicles

3. Did the employer own or lease any motor vehicles for use by employees (including company directors) between 1 April 2019 and 31 March 2020?

No, go to Question 4.

Yes, please indicate the number of vehicles:

3a Please complete Appendix A for all vehicles purchased prior to 1 April 2019.

Where a vehicle was sold between 1 April 2019 and 31 March 2020, please ensure you include the odometer reading at the date of sale.

3b Please complete Appendix B for all vehicles purchased between 1 April 2019 and 31 March 2020.

Please attach a copy of the purchase contract and any associated lease or hire purchase agreements, noting any employee contribution made towards the purchase.

3c Were any of the vehicles owned or leased prior to 1 April 2015?

No, go to Question 3d

Yes, please provide the date acquired (benefit value will be reduced by 1/3).

Vehicle description:	Date of purchase:
Vehicle description:	Date of purchase:
Vehicle description:	Date of purchase:

3d Were any of the vehicles not available to employees for private use at any time during the year, e.g. repairs or garaged at employer's premises while employee away for travel?

No, go to Question 3e

Yes, please provide additional details (benefit value will be reduced)

Vehicle description:	No of days unavailable:	Reason vehicle unavailable:
Vehicle description:	No of days unavailable:	Reason vehicle unavailable:
Vehicle description:	No of days unavailable:	Reason vehicle unavailable:

3e Did any employee (including company directors) contribute to the running costs of the vehicle provided to them by the employer?

No, go to Question 4

Yes, please provide details

Vehicle description:	\$
Vehicle description:	\$
Vehicle description:	\$

Other FBT Items

4. Is there any other expenditure incurred by the employer that you feel may have resulted in a benefit to an employee, a company director or an associate?

	<i>No</i>	<i>Yes</i>
◆ Car Parking (exempt if employer is a Small Business Entity)	<input type="checkbox"/>	<input type="checkbox"/>
◆ Loan Benefits	<input type="checkbox"/>	<input type="checkbox"/>
◆ Debt Waiver	<input type="checkbox"/>	<input type="checkbox"/>
◆ Housing or Board	<input type="checkbox"/>	<input type="checkbox"/>
◆ Living Away From Home Allowance (LAFHA)	<input type="checkbox"/>	<input type="checkbox"/>
◆ Property (goods provided to employees for free or at a discount)	<input type="checkbox"/>	<input type="checkbox"/>
◆ Other	<input type="checkbox"/>	<input type="checkbox"/>

For Other Fringe Benefits provide, please provide detail of the Benefit, the GST inclusive amount and the employee who received the benefit:

Benefit:	Employee:	\$
Benefit:	Employee:	\$
Benefit:	Employee:	\$
Benefit:	Employee:	\$
Benefit:	Employee:	\$
Benefit:	Employee:	\$

- | | <i>No</i> | <i>Yes</i> |
|--|--------------------------|--------------------------|
| 5. Would you like any salary packaging advice? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Would you like us to perform a prudential FBT review for your business? | <input type="checkbox"/> | <input type="checkbox"/> |

Thank you for taking the time to fill in this questionnaire.

Please sign below and return the completed questionnaire and schedules as soon as possible.

Signature:

APPENDIX A**Existing vehicles held during year ended 31 March 2020**

(Please copy if more than two vehicles held)

Vehicle details		If sold during the period:.	ONLY to be completed where log book maintained			
				Operating costs between 1/4/19 – 31/3/20	GST inclusive amount	GST exclusive amount
1	Make & model:	Date of sale:	Date of log book:	Registration		
				Insurance		
	Registration:	GST inclusive amount received:		Fuel & Oil		
				Repairs & Maintenance		
	Employee/(s) using vehicle:	Odometer reading at date of sale:	Business use %:	Lease Charges		
				Hire Purchase Charges		
	Odometer reading at 31/3/20:			Accessories fitted during year		
				Other		
2	Make & model:	Date of sale:	Date of log book:	Registration		
				Insurance		
	Registration:	GST inclusive amount received:		Fuel & Oil		
				Repairs & Maintenance		
	Employee/(s) using vehicle:	Odometer reading at date of sale:	Business use %:	Lease Charges		
				Hire Purchase Charges		
	Odometer reading at 31/3/20:			Accessories fitted during year		
				Other		

APPENDIX B**Vehicles purchased during the year ended 31 March 2020**

(Please copy if more than two vehicles purchased)

Vehicle details		Purchase details (please provide purchase invoice)	ONLY to be completed where log book maintained			
				Operating costs between 1/4/19 – 31/3/20	GST inclusive amount	GST exclusive amount
1	Make & model:	Date purchased:	Date of log book:	Registration		
				Insurance		
	Registration:	GST inclusive cost of vehicle:		Fuel & Oil		
	Employee/(s) using vehicle:			Type of finance:	Repairs & Maintenance	
	Odometer reading at 31/3/20:	Odometer reading at date of purchase:	Business use %:	Lease Charges		
				Hire Purchase Charges		
	Odometer reading at 31/3/20:	Odometer reading at date of purchase:		Accessories fitted during year		
				Other		
2	Make & model:	Date purchased:	Date of log book:	Registration		
				Insurance		
	Registration:	GST inclusive cost of vehicle:		Fuel & Oil		
	Employee/(s) using vehicle:			Type of finance:	Repairs & Maintenance	
	Odometer reading at 31/3/20:	Odometer reading at date of purchase:	Business use %:	Lease Charges		
				Hire Purchase Charges		
	Odometer reading at 31/3/20:	Odometer reading at date of purchase:		Accessories fitted during year		
				Other		