

Fringe Benefits Tax

DECLARATION FORMS FOR THE

FBT YEAR ENDED 31 MARCH 2025

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STATUTORY FORMULA DECLARATION

(Name of Employer)

Employee Name: _____

Car: _____

Registration Number: _____

Odometer reading as at 01/04/24*: _____

Odometer reading as at 31/03/25*: _____

State number of days when car was
not available for private use: _____

Reason: _____

Employee Signature: _____

Date: _____

** Only provide odometer reading for cars purchased on or before 10 May 2011*

FUEL EXPENSE DECLARATION

(Name of Employer)

I, _____ (Employee), declare that

_____ expenses of \$ _____
(state whether fuel and/or oil) (amount in figures-GST inclusive)

were incurred by me during the period from 01/04/24 to 31/03/25* in respect of

(state make and model of the car)

registration number _____

Signature: _____

Date: _____

If the employee is responsible for all fuel and/or oil costs, a declaration based on a reasonable estimate derived from the total kilometres travelled, average fuel costs and fuel consumption will be acceptable. In these cases the declaration should be extended as follows:-

"I also declare that the total kilometres travelled during the period was _____"

*Where the car was acquired, or disposed of, **during** the 2025 FBT year, insert alternative dates

EXPENSE PAYMENT BENEFIT DECLARATION

(Name of Employer)

I, _____ (Employee), declare that

_____ \$ _____
(show nature of expenses e.g. telephone rental and/or calls) (amount in figures)

were provided to me by or on behalf of my employer during the period from 01/04/24 to 31/03/25

for the following purpose(s) _____

(Please give sufficient information to demonstrate the extent to which the expenses were incurred by you for the purpose of earning your assessable income.)

I also declare that the percentage of those expenses incurred in earning my assessable income was _____ %.

Signature: _____

Date: _____

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No PRIVATE USE DECLARATION – EXPENSE PAYMENT BENEFITS

(Name of Employer)

I, _____, on behalf of
(name of person authorised to make declaration)

(name of employer)

declare that the expense payment benefits, described below, and provided during the FBT year from 1 April 2024 to 31 March 2025, are payments or reimbursements of expenses which, under the “otherwise deductible” rule, would have a taxable value of nil.

(Show sufficient detail to enable identification of the relevant benefits, e.g. name of employee(s) and/or class of employee and/or type of expense.)

Signature: _____

Date: _____

LOAN BENEFIT DECLARATION

(Name of Employer)

I, _____ (Employee), declare that the loan of
\$ _____ at the interest rate of _____ % per annum
(amount in words)

made to me by _____
(name of employer who lent you the money)

on was used by me during the period from 01/04/24 to 31/03/25 for the following
purpose(s):

(Please give sufficient information to demonstrate the extent to which the loan was used
for the purpose of earning your assessable income.)

I also declare that had I paid interest at a commercial rate on the loan for the above period,
I would have been entitled to claim an income tax deduction equal to _____% of the
interest on that loan.

LIVING AWAY FROM HOME DECLARATION: EMPLOYEE RELATED EXPENSES

(Name of Employer)

I, _____ (Employee), declare that
during the period from 01/04/24 to 31/03/25,

I have incurred the following expenses for which a living-away-from-home allowance
fringe benefit has been provided

1. Accommodation

The total amount of accommodation expenses which I can substantiate with
documentary evidence is

\$ _____
*(including accommodation expenditure for all eligible family members living with
me during the above period)*

2. Food or drink (mark one only)

☐ I have incurred food or drink expenses which do not exceed the amount that the
Commissioner considers reasonable based on the number of eligible family
members living with me for the above period and therefore I am not required to
substantiate these expenses

☐ I have incurred food or drink expenses which exceed the amount that the
Commissioner considers reasonable for the above period. The total amount of my
food or drink expenses which I can substantiate with documentary evidence is

\$ _____
*(including food or drink expenses for all eligible family members living with me
during the above period)*

Signature: _____

Date: _____

LIVING AWAY FROM HOME DECLARATION: EMPLOYEES WHO MAINTAIN AN AUSTRALIAN HOME

(Name of Employer)

I, _____ (Employee), declare that
the address I usually reside at in Australia is

(state place where you usually live)

Either myself or my spouse have an ownership interest in the unit of accommodation located at the address stated above. This residence continues to be available at any time for my immediate use and enjoyment during the period that the duties of my employment require me to live away from it and it is where I expect to resume living when that period ends; and

during the period from 01/04/24 to 31/03/25,

when the duties of my employment required me to live away from where I usually reside when in Australia, I actually resided at the following addresses

(state all addresses at which you resided while away from home in the period stated above)

Signature: _____

Date: _____

LIVING AWAY FROM HOME DECLARATION: EMPLOYEES WHO FLY-IN FLY-OUT OR DRIVE-IN DRIVE-OUT

(Name of Employer)

I, _____ (Employee)

declare that my usual place of residence is

(state place where you usually live)

I expect that I will resume living at my normal residence when my duties of employment no longer require me to live away from that place; and

during the period from 01/04/24 to 31/03/25,

when the duties of my employment required me to live away from where I usually reside I actually resided at the following addresses

(state all addresses at which you resided while away from home in the period stated above)

Signature: _____

Date: _____

PROPERTY BENEFIT DECLARATION

(Name of Employer)

I, _____ (Employee), declare that

(show nature of the property, e.g. gift vouchers, tickets to sporting events, etc)

were provided to me by or on behalf of my employer during the period from 01/04/24 to 31/03/25,

and that the property was used by me for the following purpose(s)

(Please give sufficient information to demonstrate the extent to which the property was used by you for the purpose of earning your assessable income.)

I also declare that had I purchased the property for its market value, I would have been entitled to claim an income tax deduction equal to _____ % of the purchase price.

NO PRIVATE USE DECLARATION – EXEMPT MOTOR VEHICLE FRINGE BENEFITS

(Name of Employer)

I, _____, declare that during
(name of driver authorised officer, employee number)

The period _____ to _____

vehicle _____,

(vehicle registration ID)

Was only used for the following private purposes (please tick each that is relevant):

- ☐ Travel between my place of residence and a place of employment;
- ☐ Travel that is incidental to travel in the course of performing duties of employment; and/or
- ☐ Use by the department/area as a pool car for business purposes.

If the vehicle was used for any private use other than between work and home, please complete the attached "Residual Benefit Declaration (Declaration G)".

Additional Information (please complete if you wish to advise your employer of any further information)

I acknowledge that this declaration is true and correct.

Signature: _____

Date: _____