



2025

Fringe Benefits Tax

Checklist

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Fringe Benefits Tax Information Checklist

Instructions

To assist in the preparation of the FBT return for the 2025 FBT year (1 April 2024 to 31 March 2025), please complete this checklist.

This Checklist in conjunction with the MKT 2025 FBT Guide will assist in determining the type of benefit(s) fringe benefit(s), if any, have been provided to your employees. Please note this is not nor it is intended to be an exhaustive list of benefit. If you are unsure as to where or not a benefit that is not included in the below is subject to FBT please advise.

Please respond to all questions and provide supporting information to assist with determining the taxable value of the benefits provided and in considering whether an exemption/concession is available.

Employer: _____

ABN: _____

1 TYPES OF FRINGE BENEFITS

Questions	Yes	No	If yes, please complete the following
1. Car Benefits (Refer to Section 3 of the 2025 MKT FBT Guide for more details)			
Did you provide cars to employees ¹ or directors (or their associates)?			If no, go to 2
Have any logbooks been maintained for the cars provided? ²			Appendix 1.1
Were there any days where the car was not available for private use?			Declaration A
Did you purchase any new motor vehicles during the FBT year? Please specify if an electric vehicle was purchased.			Appendix 1.2 A
Did you fit any non-business accessories to an existing car used by an employee?			Appendix 1.2 B
Has a novated lease been transferred from another (unrelated) employer during the FBT year?			Appendix 1.2 C

¹ The definition of "employees" for FBT purposes includes past, present and future employees.

² A new logbook must be completed every 5 years and must cover a minimum of 12 continuous weeks.

Has an employee paid or reimbursed you for the running costs of the car provided to him/her?			Declaration B (only for fuel and oil)
Questions	Yes	No	If yes, please complete the following
2. Car Parking (Refer to Section 4 of the 2025 MKT FBT Guide for more details)			
Did you provide car parking facilities to employees or directors?			If no, go to 3
If yes, was there a commercial all day car park within a kilometre radius of the business premise that charges more than \$10.77 a day at the beginning of the FBT year (e.g. 1 April 2024)? This can include car parks at places such as a hospital or shopping centre.			If yes to both, please provide details.
3. Entertainment (Refer to Section 5 of the 2025 MKT FBT Guide for more details)			
Did you pay or provide any entertainment by way of food, drink, recreation & related accommodation/travel to employees and/or their associates? (e.g. Christmas Party, business lunches and/or corporate box)			If yes, please complete the Meal Entertainment Excel Worksheet
4. Expense Payment Benefits			
Did you pay or reimburse any private expenses for the benefit of employees or directors?			Declaration C & D
Alternative record option is available – Please refer to section 2.3 of 2025 FBT Guide			
5. Housing Benefits			
Did you provide any employees or directors with the right to use a unit of accommodation as their usual place of residence?			Appendix 2 Section A
Did you pay for or reimburse any employees or directors for housing rental or mortgage repayments of real property used as their usual place of residence?			Appendix 2 Section B
Alternative record option is available – Please refer to section 2.3 of 2025 FBT Guide			
Questions	Yes	No	If yes, please complete the following

6. Loan Benefits			
Did you provide any loans to employees or directors at an interest rate of less than 8.77% per annum?			Declaration E
7. Living Away From Home (LAFH) Benefits (Refer to Section 6 of the 2025 MKT FBT Guide for more details)			
Did you provide employees or directors with accommodation and food where they are required to live away from their normal residence for 21 days or more per trip and a total of 90 days or more for the year?			Declaration F (i) and F (ii)
Did you provide employees or directors with an allowance when they are required to live away from their normal residence for 21 days or more per trip and a total of 90 days or more for the year?			Appendix 3
Were the employees provided with the LAFH benefits FIFO or DIDO employees?			Declaration F (iii)
Alternative record option is available – Please refer to section 2.3 of 2025 FBT Guide			
8. Property Benefits			
Did you provide any property or goods to employees or directors that are not normally sold as part of the business? (e.g. gifts and tickets to sporting and theatrical events)			Declaration G
Did you provide any property or goods that are normally sold as part of the business (either free of charge or at discounted prices) to employees or directors?			Declaration G
Alternative record option is available – Please refer to section 2.3 of 2025 FBT Guide			
9. Travel			
Did any employees travel locally or overseas where part of the trip was private in nature?			If yes, please provide further details of the nature of the trip and the expenses.
Alternative record option is available – Please refer to section 2.3 of 2025 FBT Guide			
Questions	Yes	No	If yes, please complete the following

10. Residual Benefits			
Did you provide any other non-cash benefits to employees which have not been declared above (e.g. any right, privilege, service or facility provided in respect of employment)?			If yes, please provide details. If you are unsure, please contact us.
Alternative record option is available – Please refer to section 2.3 of 2025 FBT Guide			
11. Benefits Provided by a Third Party (Refer to Section 8 of the 2025 MKT FBT Guide for more details)			
Has a third party provided (under an 'arrangement' with you) any employees with goods or services for free or at a discount? For example, free sporting events or dinners as a reward for your business.			If yes, please provide details.
12. FIFO employees			
If you provide FIFO employees with flights to and from site, which basis are you relying on to reduce the taxable value of travel costs to nil? Please select one of the following and advise us: 1. The 'otherwise deductible' rule under the <i>John Holland Case</i>; or 2. The exemption applying to remote area travel under section 47(7) to exempt the benefit. Have you also considered the implications of the Bechtel case? (Yes/No?)	Yes ☐ ☐ ☐	No ☐ ☐ ☐	If you are uncertain please contact us to discuss.

Additional Comments or Queries

Name: _____

Position: _____

Date: _____

***Once completed, please scan and send this checklist to:**

APPENDIX 1.1

CAR FRINGE BENEFITS

Operating Cost Method Information Summary

Employer:	_____
Employee:	_____
Vehicle model and make:	_____
Vehicle registration #:	_____
Year logbook maintained:	_____
Percentage business use:	_____ %
Has this use % changed by more than 10% since established:	Yes / No
Date vehicle acquired:	_____
Operating costs (GST inclusive):	\$ _____
Employee post-tax contributions (complete Declaration B for fuel expenses):	\$ _____

Signed by Employee: _____

Date: _____

APPENDIX 1.2

CAR FRINGE BENEFITS

Base Value Report

20 _____ FBT year

Name of Employee _____

Name of Employer _____

Make and model of car _____

Car registration _____

Is the car a zero or low emissions vehicle (Yes/No)

(Employee to complete whichever is most appropriate – i.e., Items A, B, or C. Also, all amounts should be GST-inclusive where GST is payable).

A. Car **first** acquired in current (e.g. 2025) FBT year

Purchase price _____ \$ _____

Dealer and delivery charges _____ \$ _____

Registration _____ \$ _____

Stamp duty _____ \$ _____

Purchase date _____

Was luxury car tax paid (Yes/No)

Optional (non-business) accessories fitted at time of purchase **(not paid by employee)**

- Air-conditioning _____ \$ _____
- Stereo/CD player _____ \$ _____
- Customised wheels _____ \$ _____
- Others (please specify) _____ \$ _____

*Please also attach **all** supporting documentation to evidence the above, such as the dealership invoice and lease documentation (including novation agreement).*

Note: the above information would be used by the employer to calculate the Base value of the car.

B. Existing car (i.e., acquired *before* current 20____ FBT year)

Optional (non-business) accessories fitted during 20____ FBT year \$____

(not paid by employee)

*Please also attach **all** receipts/invoices to evidence the above.*

Note: it is assumed the employer would already have all the information at Item 'A' above. That information, together with any amount at Item 'B', would be used by the employer to calculate the Base value of the car.

C. Novated lease transferred from another (unrelated) employer during 20__ FBT year

Market value of car at time of transfer _____ \$_____

Optional (non-business) accessories fitted during 20____ FBT year \$_____

(not paid by employee)

*Please also attach **all** supporting documentation evidencing the above, such as a dealership or finance company valuation, and **all** receipts/invoices.*

Signature as a true and correct record _____

(to be signed by employee)

Dated _____

APPENDIX 2

HOUSING FRINGE BENEFITS

INFORMATION SUMMARY

Section A – Housing Accommodation

Employer:	_____
Employee:	_____
Address where housing benefit provided:	_____
Type of accommodation:	_____
Market rental value:	\$ _____
Days in FBT year employee provided with benefit:	_____
Employee's contribution (if any):	\$ _____

Section B – Reimbursements of Housing Rent or Mortgage Repayments

Employer:	_____
Employee:	_____
Address where housing benefit provided:	_____
Type of accommodation:	_____
Total Amount Reimbursed: (e.g. rental accommodation or mortgage repayments)	\$ _____

APPENDIX 3

LIVING AWAY FROM HOME FRINGE BENEFITS

INFORMATION SUMMARY

Alternative record option is available – Please refer to section 2.3 of 2025 FBT Guide

Employer:	_____
Employee:	_____
Total Amount of LAFHA Allowance:	_____
Amount of LAFHA paid as reasonable compensation for accommodation:	_____
Amount of LAFHA paid as reasonable compensation for food:	_____
If LAFHA is paid for a family the number of:	Adults: _____
(Child < 12 year old)	Children: _____
Days in FBT year employee provided with the LAFHA:	_____