

FOR THE FBT YEAR ENDED 31 MARCH 2013

Employer name _____
 Address _____
 Contact person _____
 Phone _____ Fax _____
 E-mail _____

PLEASE ANSWER THE FOLLOWING QUESTIONS AND COMPLETE THE WORKSHEETS AND DECLARATIONS.

<p>A Motor vehicles</p> <p>a Does your organisation own or lease vehicles that are provided to employees or their associates?*</p> <p><i>If the answer is yes</i>, please complete <u>Workbook A (Motor Vehicle Summary)</u> and <u>Declaration A</u>, otherwise proceed to the next section.</p>	YES	NO
<p>B Expense payments fringe benefits</p> <p>a Did your organisation pay any expense on behalf of an employee (or his/her associate*) or did your organisation reimburse an employee (or his/her associate) for any private expenses (such as fuel & oil, subscriptions to clubs, rent on accommodation, private telephone, restaurant meals)?</p> <p><i>If the answer is yes</i>, please complete <u>Workbook B (Expense Payment Fringe Benefits)</u> and <u>Declaration B</u>, otherwise proceed to the next section.</p>	YES	NO
<p>C Loans</p> <p>a Did your organisation loan any money to an employee (or his/her associate)?</p> <p><i>If the answer is yes</i>, please complete <u>Workbook C (Loan Fringe Benefits)</u> and <u>Declaration C</u>, otherwise proceed to the next section.</p>	YES	NO
<p>D Entertainment</p> <p>a Did your organisation provide any form of entertainment to an employee (or his/her associate) such as restaurant meals, prizes, alcohol etc.?</p> <p><i>If the answer is yes</i>, please complete <u>Workbook D (Entertainment Summary)</u>, otherwise proceed to the next section.</p>	YES	NO
<p>E Housing and board</p> <p>a Did your organisation provide accommodation to an employee (or his/her associate)?</p> <p><i>If the answer is yes</i>, please complete <u>Workbook E (Housing Summary)</u>, otherwise proceed to the next section.</p>	YES	NO

<p>F Car parking</p> <p>a Did your organisation provide car parking facilities to employees (or his/her associates) and is there a commercial parking station within 1 kilometre of the car parking facility?</p> <p><i>If yes , answer questions b, c & d, otherwise proceed to next section.</i></p> <p><i>Exemptions</i></p> <p>b Is your organisation's gross income less than \$10 million per annum?</p> <p>c Is your organisation's annual turnover less than \$2 million when aggregated with connected entities and affiliates?***</p> <p>d If your business is a company, is it a private company?</p> <p><i>If the answer to questions b or c is yes and the answer to d is yes , proceed to the next section as your car parking is exempt from FBT. Otherwise, please complete <u>Workbook F (Car Parking Summary)</u>.</i></p>	YES	NO
<p>G Living away from home allowance (LAFHA)</p> <p>a Did your organisation pay an allowance to any employee as compensation for living away from home?</p> <p><i>If the answer is yes , please complete <u>Workbook G (LAFHA)</u> and <u>Declaration G</u>, otherwise proceed to the next section.</i></p>	YES	NO
<p>H Other benefits</p> <p>a Did your organisation provide any other type of benefit to any employee (or his/her associate) which has not been disclosed on any of the above mentioned schedules?</p> <p><i>If the answer is yes , please complete <u>Workbook H (Other Benefits)</u> and <u>Declaration H</u>.</i></p>	YES	NO

Declaration

I, the undersigned, hereby acknowledge that I have understood and answered each of the above questions correctly and completely.

I also acknowledge that the employer may be liable to penalties for the preparation of incomplete or inaccurate fringe benefits tax returns.

Public Officer / Authorised Signatory

Date: _____

** An associate is a relative such as a spouse or child*

*** A connected entity is an entity that is controlled by your organisation or controls your organisation (control generally requires a 40% interest).*

Two entities are also connected if they are controlled by the same third entity.

An affiliate is a individual or company that has a significant degree of influence over your organisation's business.