

BENTLEYS (WA)
FRINGE BENEFITS TAX ("FBT") 2019
QUESTIONNAIRES

Important - Please Read:

* **Name of Entity (company, trust, partnership, other):** _____

* **Reportable Fringe Benefits - certain fringe benefit values are required to be reported on employee Payment Summaries.**

Do you require us to provide you with your reportable fringe benefit amounts (tick)?

* **Please indicate the amount of FBT instalments you have paid on your Business Activity Statement ("BAS") for the June 2018, September 2018, December 2018 and March 2019 quarters:**

\$ _____

* **FBT returns are due on 25 June 2019 (if you lodge via paper it is due 21 May 2019)**

* **Please return this appendix to our office as soon as possible after 31 March 2019.**

* **To ensure returns are lodged on time, this appendix must be received at our office no later than 1 May 2019.**

SECTION 1: MOTOR VEHICLES

Did you provide the use of a motor vehicle to an employee or associate of the employee for business and private use?

Y / N

If YES and no log book has been kept, complete items (a) to (n). If a log book has been kept, complete ALL items **Please copy sheet if more than 8 vehicles provided.**

	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6	Vehicle 7	Vehicle 8
a) Vehicle make / model								
b) Registration								
c) Purchase date								
d) Date of change to arrangement (for example, refinance, change to term, any other change)								
e) Cost (NOT including stamp duty & reg.) *Include GST if purchased after 1/7/2000								
f) Purchased motor vehicle via 1. - operating lease; or 2. - hire purchase/chattel mortgage/bank loan/cash								
g) Cost of accessories fitted later								
h) Sale date (if applicable)								
i) Odometer reading 1 April 2018 (or the date of acquisition if acquired after this date)								
j) Odometer reading 31 March 2018 (or disposal date if disposed before this date)								
k) Employee contributions directly to employer (incl GST)								
l) Unreimbursed expenses paid by employee								
m) Name of employee / driver (if shared state period each driver had custody of vehicle or kms travelled by each driver) †								
n) Days NOT available for private use								
o) Entitled to claim back GST on purchase (Yes or No) *New cars only after 22/5/01								
p) % Vehicle used for business purposes								
q) Actual motor vehicle expenses: - Fuel & oil (Incl GST incurred for all expenses) - Insurance - Registration - Repairs & maint. - Lease payments - Other								
r) Date log book commenced								

† Use a separate sheet to provide details of shared vehicles and additional drivers including period vehicle used and kilometres travelled by each driver.

SECTION 2: CAR PARKING

1. Did you provide car parking facilities / bays for employees during the year? **Y / N**
(Note: this does not include reimbursement of parking fees).

2. Was there a commercial car park within a 1 kilometre radius that charges more than \$8.83 per day? **Y / N**

If YES to both questions above, please provide:

a) Number of employees car parking was provided for _____

b) Number of days parking was provided _____

c) The lowest fee charged by any commercial car parking station within 1km of the place where the car is parked _____

d) Amounts paid by employees towards the cost of the parking space _____

e) Were you entitled to claim back the GST incurred (if any) on the parking provided? **Y / N**

SECTION 6: HOUSING FRINGE BENEFITS

Did you provide an employee or associate of an employee with any housing or unit of accommodation for use as their usual place of residence?

Y / N

Name of employee	Location of housing	Rent paid by employee	Market value of rent and/or utilities (if applicable)	Was the housing / accommodation provided solely by reason that the employee was required to live away from their usual place of residence?	Entitled to claim back GST incurred on provision of the housing? Y / N

SECTION 7: BOARD FRINGE BENEFITS

Did you provide board (accommodation & meals) to an employee or associate of an employee under an industrial award or employment arrangement during the year?

Y / N

Name of employee	Number of meals provided	Reimbursement by employees (\$)		Were you entitled to claim back GST in providing the board? Y / N	

SECTION 9: PROPERTY FRINGE BENEFITS

Did you provide any goods, shares, or other securities to an employee or associate of an employee during the year?

Y / N

If YES, please provide details below:

Name of employee	Type of benefit / good / property	Reimbursement from employee (\$)	Entitled to claim back GST on acquiring the property Y / N	Is the property similar or identical to those produced or sold in the ordinary course of your business?*

* Property provided to an employee that you have purchased in the ordinary course of your business, is identical or similar to items sold by you, or is manufactured by you may be eligible for concessional treatment as an 'in-house' fringe benefit.



Exempt Motor Vehicle Declaration 2019 FBT Year

I declare that the following motor vehicle was used predominately for work related use, and that the private use was limited to home to work travel and private use was minor, infrequent and irregular.

Make and model of car: _____

Car registration: _____

Pursuant to S.8(2) of the Fringe Benefits Assessment Act 1986, the benefits provided with this motor vehicle are exempt from Fringe Benefits Tax for the year ended 31 March 2019.

Name of employee: _____

Signature as a true and correct record: _____

Date: _____

Name of employer: _____

Is the vehicle eligible to be exempt?

You must satisfy Condition 1 and Condition 2 to be exempt.

Condition 1: Vehicle Type

The Vehicle must be of a type eligible for exemption. It is eligible if it is:

A Utility, Panel Van or Taxi, designed to carry less than one tonne; or

Is any other road vehicle designed to carry a load less than one tonne, and is not designed principally to carry passengers

Condition 2: Private Use

The private use of the eligible vehicle must be limited to:

Travel between home and work;

Travel incidental in the course of performing employment related duties; and

Non work related use that is minor, infrequent and irregular

What is Minor, Infrequent and Irregular

To satisfy this condition it must satisfy all of these, that is it must be minor, infrequent, and irregular.

Therefore, if a private trip is only minor but it is travelled regularly it will fail the condition.

For example, after being driven home at the end of the week, the vehicle is only driven on the weekend every Saturday to take the children to the local swimming pool and return.

Although this may be classed as minor if it is only short distance, the regularity of every Saturday would result in the condition being failed.

If you require further information on this condition, please contact the Bentleys Office.



Statutory Formula Declaration

Opening and Closing Kilometres

2019 FBT Year

Name of employee:

Name of employer:

Date of entry:

Make and model of car:

Car registration:

Engine capacity:

Opening odometer reading at

01/04/18

(or reading at time vehicle was purchased if after 1/4/18)

Closing odometer reading at

31/03/19

(or reading at time vehicle was sold if prior to 31/3/19)

Date and type of change to vehicle arrangements:

(eg, refinance, extension of term, any other change to the existing vehicle arrangement)

Signature as a true and correct record:

Date:
