

Fringe Benefits Tax Questionnaire

Thank you for investing the time to complete this Questionnaire. Please return the Questionnaire and the relevant Forms by Friday 21 April 2017

Business Name : _____

Form Prepared by : _____

Date : _____

Email : _____

About Fringe Benefits Tax There are many different types of Fringe Benefits to consider. In order to determine which ones are applicable to your business for the year please respond to **ALL** of the following questions.

If there are any expenses paid for or on behalf of your employees and you are not sure which category they fit into or not covered in this questionnaire, please list them at item 5 'Additional Comments'. We will contact you on the above email to discuss this and any other items further.

1. Motor Vehicle Benefits (Please also complete the Motor Vehicle Schedule)		Yes	No
1.1	Do you provide a motor vehicle to employees (including working directors)?		
1.2	Have you purchased any motor vehicles during the FBT year?		
1.3	Have you disposed of any motor vehicles during the FBT year?		
1.4	Have you paid out lease residuals / refinanced cars during the FBT year?		
1.5	Have you taken a record of the Odometer Reading at 31/03/17 for each motor vehicle provided to employees or associates? (Please list on Motor Vehicle Schedule)		
1.6	Do you pay expenses for any employee's or associate's <u>personal</u> motor vehicles (e.g. fuel)?		
1.7	Do you reimburse any lease payments?		
2. Meal & Entertainment (Please also complete the Entertainment Schedule)		Yes	No
2.1	Have you paid any meal and entertainment expenses for employees or associates? For example : Christmas parties, business lunches, tickets to sporting events, restaurant/travel vouchers etc		
3. Expense Payment		Yes	No
3.1	Have you paid any expenses on behalf of employees or associates that they would not be able to claim a deduction for personally?		
3.2	Have you reimbursed employees or associates for any expenses paid by them that they would not be able to claim a deduction for personally? For example: Home telephone, electricity, internet, school fees, health insurance, debit/credit cards etc. If you have any of these items please list on separate worksheet.		
4. Other benefits		Yes	No
There are a number of additional items which may be subject to fringe benefits tax if provided to an employee. Please contact your LWM Group accountant should any of the following apply to your business			
4.1	Have you provided a loan to an employee and this amount remains outstanding as at 31 March 2017.		
4.2	Have you released any employees from repaying a debt that they previously owed to you.		
4.3	Have you provided an employee with the right to use a dwelling you own as their residence. This includes houses, flats, units, hotels, guesthouses etc.		
4.4	Have you provided an employee with an allowance when they are required to live away from home to compensate for any additional expenses or disadvantages they may incur.		
4.5	Have you provided an employee with goods for free or at a discounted rate. This includes providing them with goods that you would ordinarily sell as part of your business.		
4.6	Have you provided car parking facilities to employees where there is a commercial car parking station within 1km of your business.		

Motor Vehicle Schedule at 31 March 2017

Note: If you already have a summary of expenses or motor vehicle information itemised by motor vehicle, you can provide this rather than filling in the operating costs listed below, ie detailed general ledger print outs from your Accounting Software

Business Name :		
Form Prepared by :		Date :

For any vehicle purchase or sale please provide a copy of the tax invoice and finance documentation

Vehicle (make, model and registration no.)	Driver (full name) and Days Available for Private Use	Odometer Reading at 31/3/2017	Odometer Reading at Purchase/Sale Date	Date Purchased/ Sold	Amount Paid or Consideration Received (GST excl)	Business Use% (per log book)	Type of Finance on Purchase	(see above note before completing) Operating Cost from 1/4/2016 - 31/3/2017	Amount		
									Amount Paid by Employer (GST excl.)	Employee contribution (GST excl.)	Total
									A	B	A+B

								Registration			-
								Insurance			-
								Fuel & Oil			-
								Repairs & Maintenance			-
								Lease Charges			-
								Hire Purchase Charges			-
								Accessories fitted during year			-
								Other			-
								Registration			-
								Insurance			-
								Fuel & Oil			-
								Repairs & Maintenance			-
								Lease Charges			-
								Hire Purchase Charges			-
								Accessories fitted during year			-
								Other			-
								Registration			-
								Insurance			-
								Fuel & Oil			-
								Repairs & Maintenance			-
								Lease Charges			-
								Hire Purchase Charges			-
								Accessories fitted during year			-
								Other			-

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