

# FRINGE BENEFITS TAX RETURN

FBT Year ending 31 March

## SECTION A: EMPLOYER DETAILS

Registered Business Name

Australian Business Number (ABN)

Postal Address

Delivery Address (if different)

Contact Person

Telephone Number

Email Address

## SECTION B: SUMMARY OF TAXABLE VALUES

Benefit Category	Taxable Value (A)	Gross-up Type	Grossed-up Value (B)
Car fringe benefits			
Debt waiver fringe benefits			
Loan fringe benefits			
Expense payment fringe benefits			
Housing fringe benefits			
Living-away-from-home allowance benefits			
Board fringe benefits			
Meal entertainment fringe benefits			
Tax-exempt body entertainment benefits			
Car parking fringe benefits			
Property fringe benefits			
Residual fringe benefits			

## SECTION C: FBT TAX CALCULATION

1. Type 1 Aggregate Amount (Eligible for GST input tax credits)	
2. Type 1 Grossed-up Value (Type 1 Aggregate Amount × Gross-up Rate)	

<b>3. Type 2 Aggregate Amount</b> (Not eligible for GST input tax credits)	
<b>4. Type 2 Grossed-up Value</b> (Type 2 Aggregate Amount × Gross-up Rate)	
<b>5. Total Grossed-up Value</b> (Row 2 + Row 4)	
<b>6. Fringe Benefits Tax Rate (%)</b>	
<b>7. Total FBT Liability</b> (Row 5 × Row 6)	
<b>8. Less: FBT Installments paid</b> (Quarterly instalments)	
<b>9. Net FBT Payable / (Refundable)</b> (Row 7 minus Row 8)	

## SECTION D: DECLARATION

I declare that the information in this return is true and correct. I have the necessary authority to sign this return on behalf of the entity. I understand that the law provides severe penalties for making false or misleading statements.

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Authorised Signature

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Name of Signatory

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Date