

**APPROVED FORMAT FOR FRINGE BENEFITS TAX
EXPENSE PAYMENT BENEFIT DECLARATION**

I, _____
(Full name of employee and employee number)

declare that

(Show the nature of the expense, property benefit or residual fringe benefit
e.g. telephone rental and/or calls)

was provided to me by or on behalf of my employer during the period from

_____ 20 _____ to _____ 20 _____ and the expenses were incurred by me for
the following purpose(s):

(Please give sufficient information to demonstrate the extent to which
the expenses were incurred or you used the item for the purpose of earning your assessable income.)

I also declare that, had I purchased the item myself, I would have been entitled to an income tax
deduction for _____ % of the value of the benefit.

Signature _____

Date _____

*Please note: Benefits may result in a reportable fringe benefit amount being reported on your payment
summary.*

(In order to substantiate the percentage of business use of an employee's car, the above declaration
must be extended by the addition of sections B, C or D below)

Section B

(To be completed where the necessary log book records and odometer records have been maintained.)

I declare that -

- (i) the period of the FBT tax year the car was in use by me for business purposes was _____ 20 _____ to _____ 20 _____
- (ii) log books and odometer records for the car (or a car which this car replaces) were kept for a minimum of 12 consecutive weeks during that period and have been given to the employer; or
- (iii) log books and odometer records for the car (or a car which this car replaces) were kept for a minimum of 12 consecutive weeks in an earlier year, and odometer records were kept this year and have been given to the employer;
- (iv) the car business percentage for the period mentioned in item (i) above was _____% (see Explanatory Note 4).

Section C

(To be completed where the benefit relates to a car which travelled more than an average of 96 business kilometres per week, and section B has not been completed.)

I declare that the period of the FBT year during which the car was in use by me for business purposes was _____ 20 _____ to _____ 20 _____ and that an average of more than 96 business kilometres per week was travelled in that period.

Section D

(To be completed where the benefit relates to a car and neither section B nor C is applicable)

I declare that

- the period of the FBT year the car was in use by me for business purposes was _____ 20 _____ to _____ 20 _____
- the total number of kilometres travelled by the car in that period was _____
- the total number of business kilometres travelled by the car in that period was _____

Signature _____

Date _____

Explanatory Notes

1. If section B is completed, the tax deductible percentage stated in section A should equal the percentage of business use shown at item (iv) of section B.
2. If section C is completed, the tax deductible percentage stated in section A should be 33.33%.
3. If section D is completed, the tax deductible percentage stated in section A should be the lesser of 33.33% and the proportion of business kilometres to total kilometres as shown in section D.
4. The percentage of business use is the proportion of business kilometres to total kilometres. The percentage of business use stated in section A and at item (iv) of section B should be determined by taking into account the business use in the log book records and variations in the pattern of business use throughout the year, due to things like holidays or seasonal factors.