

FBT CHECKLIST

Business Name: _____

Please circle response Yes or No:

1.	Car Benefits • Did you provide a car to a director, employee or their associate(s) that was available for private use? • Do you have any employees who salary package cars? • Have you provided any exempt vehicles (e.g., Utes)? - please ensure you consider the ATO requirement that the private use of an exempt vehicle be 'minor, infrequent or irregular'. The ATO has new (strict) guidelines on this, please contact us for more information if you are unsure. From 1 July 2022 employers do not pay FBT on eligible electric cars • Was the vehicle a zero or low emissions vehicle? • Was the zero or low emissions vehicle held and used on or after 1 July 2022? • Was luxury car tax (LCT) payable on the importation or sale of the car?	YES	NO
		YES	NO
		YES	NO
		YES	NO
2.	Loan Benefits • Have you provided loans to a director, employee, or their associate(s)?	YES	NO
3.	Debt Waiver Benefits • Have you released a director, employee, or their associate(s) from an obligation to repay money previously owed to you?	YES	NO
4.	Expense Payment Benefits • Have you paid for directly or reimbursed any expenses on behalf of directors, employees, or their associates?	YES	NO
5.	Housing Benefits • Have you provided a director, employee, or their associate(s) with a right to use a unit of accommodation as their usual place of residence?	YES	NO
6.	Board Benefits • Do you provide accommodation and/or meals to employees or directors as a result of industrial award or employment agreement?	YES	NO
7.	Living away from Home Allowance (LAFHA) Benefits • Do you provide accommodation benefits to directors or employees who are required to live away from their normal place of residence? • Do you provide a cash food allowance to directors or employees who are required to live away from their normal place of residence?	YES	NO
		YES	NO
8.	Property Benefits • Do you provide property or goods to directors or employees (Either free or at a discount?)	YES	NO
9.	Car Parking Benefits • Are you a small Business Employer? (Turnover <\$10M) (An FBT Exemption applies if you are a small business entity) • Are you a Medium to Large Business Employer? (Turnover >\$10M) • Do you provide car parking facilities to directors or employees? • If so, is there a commercial parking station within a 1km radius? • If so, were all commercial parking stations within a 1km radius closed due to Covid-19? • If yes, a car parking benefit will not arise during any period in which all commercial parking stations were closed. • Did any commercial parking stations charge <u>LESS</u> than \$11.03 for all-day parking on 1 April 2025? • If yes, a car parking benefit will not arise • Was your work carpark closed? (For example, due to Covid-19 lockdown) • If yes, a car parking benefit will not arise for each day the carpark was closed.	YES	NO
		YES	NO
		YES	NO
		YES	NO
		YES	NO
		YES	NO
		YES	NO
10.	Entertainment Benefits • Have you provided food, drink or recreation benefits to directors, employees or their associate(s) (this includes meals)? • Did you provide a Christmas party for staff and/or their associate(s)? If so, was the cost less than \$300 a head? • Have your directors, employees or their associate(s) been given regular gifts and/or one-off gifts?	YES	NO
		YES	NO
		YES	NO
		YES	NO
11.	Residual Benefits • Have you provided any other benefits in relation to employment not previously covered?	YES	NO
12.	Tax Audit Protection • Do you have tax audit protection that covers the FBT year ended 31 March 2026?	YES	NO

If you answered yes to any of the above, you may need to complete the enclosed schedule

Signed: _____ Date: _____

Please return completed form to Keypoint by 14 April 2026 via email: info@keypointaccountants.com.au