Examples of Benefits and whether FBT applies

Examples refer to employees unless stated otherwise

FBT only applies to employees and associates, not students or clients

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Loan for security deposit on rental accommodation if LAFH. Repay within 12 months Look-see trip prior to relocation for employee and family. To search for accommodationTransport, meals, accommodation Long service leave gift - more than 15 years service. Limited to \$1000 for 15 years plus \$100 each additional year. No prior LSL gift Long service leave gift - less than 15 years service, or prior LSL gift or exceeds \$1000 for 15 years plus \$100 each additional year. Yes 6623 Lunch at seminar, light lunch during work day No 6611 Meals for employee and family en route on relocation No 7002 Meals for employee when travelling on business. Domestic/ International No 7010/7110 Medicals for work visa No 702 Medicals, police checks, agent fees for Permanent Residency application during secondment Medicals, police checks, agent fees for Permanent Residency on relocation (to come to Australia) No 7002 Migrant language training	Lease of furniture, white goods - where LAFH	No		HR
Look-see trip prior to relocation for employee and family. To search for accommodationTransport, meals, accommodation Long service leave gift - more than 15 years service. Limited to \$1000 for 15 years plus \$100 each additional year. No prior LSL gift Long service leave gift - less than 15 years service, or prior LSL gift or exceeds \$1000 for 15 years plus \$100 each additional year. Yes 6623 Lunch at seminar, light lunch during work day No 6611 Meals for employee and family en route on relocation No 7002 Meals for employee when travelling on business. Domestic/ International No 7002 Medicals for work visa No 7002 Medicals, police checks, agent fees for Permanent Residency application during secondment Yes 6630 Medicals, police checks, agent fees for Permanent Residency on relocation (to come to Australia) No 7002 Migrant language training	Lease of premises, car parking space - where LAFH	No		HR
accommodationTransport, meals, accommodation Long service leave gift - more than 15 years service. Limited to \$1000 for 15 years plus \$100 each additional year. No prior LSL gift Long service leave gift - less than 15 years service, or prior LSL gift or exceeds \$1000 for 15 years plus \$100 each additional year. Yes 6623 Lunch at seminar, light lunch during work day No Meals for employee and family en route on relocation Meals for employee when travelling on business. Domestic/ International Medicals for work visa No 7002 Medicals, police checks, agent fees for Permanent Residency application during secondment Yes 6630 Medicals, police checks, agent fees for Permanent Residency on relocation (to come to Australia) No 7002 Migrant language training	Loan for security deposit on rental accommodation if LAFH. Repay within 12 months	No		HR
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\$100 each additional year. No prior LSL gift Long service leave gift - less than 15 years service, or prior LSL gift or exceeds \$1000 for 15 years plus \$100 each additional year. Yes 6623 Lunch at seminar, light lunch during work day No Meals for employee and family en route on relocation No 7002 Meals for employee when travelling on business. Domestic/ International No 7010/7110 Medicals for work visa No 7002 Medicals, police checks, agent fees for Permanent Residency application during secondment Yes 6630 Medicals, police checks, agent fees for Permanent Residency on relocation (to come to Australia) No 7002 Migrant language training	·			
Long service leave gift - less than 15 years service, or prior LSL gift or exceeds \$1000 for 15 years plus \$100 each additional year. Lunch at seminar, light lunch during work day Meals for employee and family en route on relocation Meals for employee when travelling on business. Domestic/ International Medicals for work visa Medicals, police checks, agent fees for Permanent Residency application during secondment Medicals, police checks, agent fees for Permanent Residency on relocation (to come to Australia) Mo 7002 Medicals, police checks, agent fees for Permanent Residency on relocation (to come to No 7002 Migrant language training		No	6623	
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Meals for employee and family en route on relocationNo7002Meals for employee when travelling on business. Domestic/ InternationalNo7010/7110Medicals for work visaNo7002Medicals, police checks, agent fees for Permanent Residency application during secondmentYes6630Medicals, police checks, agent fees for Permanent Residency on relocation (to come to Australia)No7002Migrant language trainingNo7002	Lunch at seminar, light lunch during work day	No	6611	
Medicals for work visa Medicals, police checks, agent fees for Permanent Residency application during secondment Medicals, police checks, agent fees for Permanent Residency on relocation (to come to Australia) Migrant language training No 7002 Migrant language training	Meals for employee and family en route on relocation	No		
Medicals for work visa Medicals, police checks, agent fees for Permanent Residency application during secondment Medicals, police checks, agent fees for Permanent Residency on relocation (to come to Australia) Migrant language training No 7002 Migrant language training	Meals for employee when travelling on business. Domestic/ International	No	7010/7110	
secondmentYes6630Medicals, police checks, agent fees for Permanent Residency on relocation (to come to Australia)No7002Migrant language trainingNo7002	Medicals for work visa	No		
secondmentYes6630Medicals, police checks, agent fees for Permanent Residency on relocation (to come to Australia)No7002Migrant language trainingNo7002	Medicals, police checks, agent fees for Permanent Residency application during			
Australia) No 7002 Migrant language training No 7002	secondment	Yes	6630	
Migrant language training No 7002	Medicals, police checks, agent fees for Permanent Residency on relocation (to come to			
	Australia)	No	7002	
Mobile phone - primarily for work. Limit one per year No 6649	Migrant language training	No	7002	
		T. :	0040	

Examples of Benefits and whether FBT applies

Examples refer to employees unless stated otherwise

FRT only applies to employees and associates, not students or clients

FBT only applies to employees and associates, not students or clients	FBT Yes/No	Account	refer HR
Morning/ afternoon tea during work day. Not for entertainment purpose.	No	6611	
Movie/ theatre tickets	Yes	6459	
Overseas holiday transport. Limit one per FBT year. (For overseas secondments only)	Yes. 50% concession	6630	
Overtime meal	No	6612	
Permanent residency application (incl associated costs) during secondment. Eg medicals,			
police check, agent fee, lodgement fee	Yes	6630	
Permanent residency application required to take up Austalian contract (at start)	No	7002	
Personal/ private expenses	Yes	6630	
Pre School fees - for employee's children while LAFH. For full time education costs and			
follow approved set cirriculum. Overseas posting 28 days or longer.	No		HR
Pre School fees employee children - other than employee LAFH	Yes	6630	
Prize \$300+	Yes	6619	
Professional membership - for employee	No	6640	
Professional membership - for spouse/ associate	Yes	6613	
Protective/ safety clothing	No	6500	
Purchase of furniture (personal use) - regardless of whether LAFH, relocation or otherwise	Yes	6630	
Purchase of home due to relocation - stamp duty, advertising, legal, agent commission,	 		
discharge mortgage, expense of borrowing	No	7000	HR
Quarantine fees for personal items on relocation	No	7002	
Reconnection of utilities - telephone, electricity, gas on relocation	No	7002	
Recreational activity	Yes	6459	
Relocation airfares, taxi fares, meals en route, accommodation en route, storage	No	7002	
Relocation consultant	No	7002	
Relocation of pets	No	7002	нк
Relocation costs FBTable (COA directs all relocation to 7002. If know FBT applies code	V	0000	
directly to 6630)	Yes	6630	
Removalist fees on relocation	No	7002	HR
Restaurant meals (other than travelling on business)	Yes	6457	
Safety award < \$200	No	6617	
Sale of home due to relocation - stamp duty, advertising, legal, agent commission,	.		
discharge mortgage, expense of borrowing	No		HR
School fees - full time education of employee's children while on overseas contract	No	2000	HR
School fees - employee children not LAFH	Yes	6630	
Seminar - work related. General/ Academic staff	No	6620/6621	
Sport & Recreational activity	Yes	6459	
Spouse Travel - other than for relocation	Yes	6630	
Storage costs of household goods in home country while LAFH	No	7002	
Subscriptions professional - for employee	No	6640	
Supernanuation contributions for spouse, associate	Yes	6630	
Telephone costs - at home, personal use	Yes	6630	
Temporary accommodation at former location, due to home being unsuitable /unavailable,	NI-	7000	
for up to 21 days prior to commencing work at new location	No	7002	
Temporary acommodation at new location. Limited to period commencing 7 days prior to			
commencing work at new location. Employee must make sustained and reasonable efforts	No	7000	
to buy or lease suitable long term accommodation. Ordinarily limited to 4 months. Temporary accommodation at new location and not seaching for suitable long term	No Yes	7002 6630	
Temporary accommodation at new location and not seaching for suitable long term Temporary accommodation at new location more than 7 days before start work	Yes	6630	
<u> </u>	No	7002	
Temporary work vice	No	7002	
Transport costs for ampleyed and family to move from one location to another to	INU	7002	
Transport costs for employee and family to move from one location to another to	No	7000	
Commence work and return home at end, eg airfare, taxis	No No	7002	
Transport of personal effects, luggage, household goods, pets, excess baggage	No No	7002	
Travel - on business. Airfares Domestic/International	No No	7001/7103	
Travel - on business. Accommodation. Domestic/ International	No No	7007/7107	
Travel - for relocation	No	7002	
Travel - personal	Yes	6630	
Uniform - compulsory and policy which enforced	No	6412	
Uniform - non compulsory, or no policy or compulsory policy not enforced	Yes	6501	
VC Child care support	Yes	6626	
Visa renewal during contract - permanent visa, permanent residency	Yes	6630	
Visa fees on relocation, renew temporary visa	No	7002	ļ.