

**FBT Guide**

Event	Type of Benefit	Subject To FBT	Tax Deduction	Claim GST	Reference
<b>Employer Premises</b> Tea or coffee Muffins or cake etc (work meeting or training session) Food & drink eg sandwiches & soft drink (working overtime) Friday night drinks (nibbles & finger food)	Not Meal Ent	No	Yes	Yes	TR 97/17(para 19 & 56) IT 2675 & TR 97/17(para 19 & 56) IT 2675 & TR 97/17(para 19 & 56) TR 97/17(para 27 & 43-56)
	Not Meal Ent	No	Yes	Yes	
	Not Meal Ent	No	Yes	Yes	
	Meal Ent	No	No	No	
	Not Meal Ent	No	No	No	
	Not Meal Ent	No	No	No	
	Meal Ent	Yes	Yes	Yes	
	Meal Ent	Yes	Yes	Yes	
	Meal Ent	Yes	Yes	Yes	
	Meal Ent	Yes	Yes	Yes	
<b>Off Business Premises</b> Tea or coffee at a café (work meeting) Tea or coffee at a café with dessert (work meeting) Food & drink consumed at a café (working overtime) Food & drink consumed while travelling overnight (on business) Light refreshments at a seminar Business lunch at a café or restaurant Food & drink (corporate box etc)	Not Meal Ent	No	No	No	TR 97/17(para 70-103) TD 93/195
	Not Meal Ent	No	No	No	
	Meal Ent	Yes	Yes	Yes	
	Not Meal Ent	No	Yes	Yes	
	Not Meal Ent	No	Yes	Yes	
	Meal Ent	Yes	Yes	Yes	
	Meal Ent	Yes	Yes	Yes	
	Meal Ent	Yes	Yes	Yes	
	Meal Ent	Yes	Yes	Yes	
	Meal Ent	Yes	Yes	Yes	
<b>Christmas Party on Employer Premises</b> Food & Drink (Including Alcohol) - Employees Food & Drink (Including Alcohol) - Spouse/ Associates Food & Drink (Including Alcohol) - Contractors Clients etc Taxi Travel (Single Trip from or to employees work) Entertainment (Comedian, Band etc)	Meal Ent	No	No	No	TR 97/17(para 57-62) TR 97/17(para 57-62) TR 97/17(para 57-62) TR 97/17(para 57-62)
	Meal Ent	Yes	Yes	Yes	
	Meal Ent	No	No	No	
	Meal Ent	No	No	No	
	Meal Ent	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
<b>Christmas Party Provided at a Venue</b> Food & Drink (Including Alcohol) Travel & Accommodation Waiters & Waitresses Entertainment (Comedian, Band etc)	Meal Ent	Yes	Yes	Yes	TR 94/55(eg 1 & 2)
	Meal Ent	Yes	Yes	Yes	
	Meal Ent	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
<b>Gifts</b> <u>Bottle of Wine/Whiskey, Hampers etc</u> For Employees For Contractors, Clients, Suppliers etc	Not Ent	Yes	Yes	Yes	MT 2042(para 7-8)
	Not Ent	No	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	No	No	No	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
<b>Tickets to Venues</b> Movies Sporting Events etc For Employees For Contractors, Clients, Suppliers etc	Recreation	Yes	Yes	Yes	MT 2042(para 7-8)
	Recreation	No	No	No	
	Recreation	Yes	Yes	Yes	
	Recreation	No	No	No	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	
	Recreation	Yes	Yes	Yes	

- Note:**
1. The FBT (and other tax) consequences that will apply in relation to food & drink at work will generally depend on whether the food & drink has the character of meal entertainment
  2. Although items above may come under meal & entertainment they could be exempt for FBT by the use of the available exemptions
  3. Always keep in mind the 4 'W's' (why, what, when & where)