



Food and Drink Fringe Benefits Tax Declaration

Use this form to declare Fringe Benefits Tax (FBT) in relation to food and drink expenses as it may attract a [fringe benefit](#). This form must accompany invoice/receipts when processed for payment.

Where expenditure is business related, please include enough detail to establish a business connection. Insufficient details will result in an FBT charge on the total amount of the invoice (Item C).

Contact your local Finance area or the [Tax Unit](#) for assistance.

Personal details

First name: Last name:

University ID: Business unit:

Nature of expenditure

Please select the most appropriate category of the nature of expenditure.
(table continues to next page)

Nature of Expenditure	Attendee	FBT	Account	GST claimable
A. Business related morning / afternoon tea or light meals / refreshments on University premises (e.g. lunch at boardroom meeting)	Employee	N	5602	Y
	Associate	Y	5582	Y
	Clients	N	5603	Y
B. Business related light meals held off University premises (less than \$30 per head)	Employee	N	5602	Y
	Associate	Y	5582	Y
	Clients	N	5603	Y
C. Business related elaborate meals held on or off University premises (more than \$30 per head) (e.g. "business" lunch or dinner)	Employee	Y	5582	Y
	Associate	Y	5582	Y
	Clients	N	5603	N
D. Food or drink consumed whilst travelling domestic (e.g. dinner at hotel restaurant during an overnight stay)	Employee	N	5450	Y
	Associate	Y	5582	Y
	Clients	N	5603	N
E. Food or drink consumed whilst travelling international (e.g. dinner at hotel restaurant during an overnight stay)	Employee	N	5451	N
	Associate	Y	5582	N
	Clients	N	5603	N



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Nature of expenditure (continued)

Please select the most appropriate category of the nature of expenditure.
(continuation of table)

Nature of Expenditure	Attendee	FBT	Account	GST claimable
F. Food or drink incidental to an “Eligible Seminar” (> 4hrs) <i>(e.g. lunch at seminar, finger food, small amounts of alcohol after session, pre-conference dinner)</i>	Employee	N	5602	Y
	Associate	Y	5582	Y
	Clients	N	5603	Y
G. Light meals provided at an event held predominantly for clients with only a few staff attending the event <i>(e.g. BBQ for graduates, alumni function, public lecture)</i>	Employee	N	5602	Y
	Associate	Y	5582	Y
	Clients	N	5603	Y
H. Elaborate meals provided at an event held predominantly for clients with only a few staff attending the event <i>(e.g. graduate dinner, alumni dinner, gala dinner)</i>	Employee	Y	5582	Y
	Associate	Y	5582	Y
	Clients	N	5603	N
I. Meals (incl. drinks) consumed at a social function <i>(e.g. staff farewells, Christmas function)</i>	Employee	Y	5582	Y
	Associate	Y	5582	Y
	Clients	N	5603	N

Purpose of expenditure

Venue: Date:

Purpose:

Persons in attendance

1. **Employee:** ANU employee (including casual and honorary employees)
2. **Associate:** Person related to employee (e.g. Spouse, relative, friend, etc.)
3. **Client:** Not employee or associate (includes visiting academics; student are regarded as clients)

Record the number of attendees by attendee type

Employees: Associates: Clients:

Total Attendees:
(calculated)



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Total cost of meal entertainment

Total cost of meal : (GST included)
(should include invoice amount)

Total cost per attendee:
(Calculated)

Apportionment of costs

Allocation to attendees	Ledger code (F DDDD P P P P P)	Account	GST claimable	Total	
Employees					(GST included)
Associates		5582			
Clients		5603			

Certification

Signature: Date: