



CANTERBURY
ACCOUNTANTS

Canterbury Accountants
2/15 Washington Way, Sydenham,
Christchurch 8011

Postal Address
PO Box 7115, Sydenham,
Christchurch 8240

Telephone: 03 366 5776
Email: admin@canterburyaccountants.co.nz
Website: www.canterburyaccountants.co.nz

FBT Motor Vehicle Questionnaire

What is Fringe Benefits?

In your business, you might provide your employees with benefits other than their salary or wages. Non cash benefits provided to employees or associates of employees are fringe benefits.

Client Name: _____

	Vehicle 1	Vehicle 2
Employee Name		
Vehicle Registration Number		
If vehicle sold through the year		
Date sold		
Sale price/ Trade in price		
Days exempt from FBT		
<p>Emergency calls</p> <ul style="list-style-type: none"> essential services relating to the operation of your plant or machinery, or the plant or machinery of your client or customer essential services relating to the maintenance of services provided by a local authority or a public authority essential services relating to the carrying on of a business for the supply of energy or fuel to the public emergency services relating to the health or safety of any person the services must be requested by a member of the public, the employer, their client or customer. <p>The visit must take place between 6pm and 6am during the work week, or at any time on a Saturday, Sunday or statutory public holiday. There are no time restrictions in the case of health or safety of a person.</p>		
<p>Business travel</p> <p>If an employee regularly travels with a vehicle, FBT may not apply when:</p> <ul style="list-style-type: none"> they stay away from home overnight with the vehicle they are away for more than 24 hours they need the vehicle to perform their work. 		
<p>Vehicles parked at airport car parks</p> <p>e.g, you are away for holiday</p>		
<p>Other days not liable</p> <p>eg, if the vehicle has broken down or is being repaired</p>		

If you have more than 2 vehicles, please make additional copies of this Form