



CANTERBURY ACCOUNTANTS

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FBT Motor Vehicle Questionnaire 2024
For the year between 1 April 2023 to 31 March 2024

What are 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: _____

Table with 3 columns: Employee Name, Vehicle 1, Vehicle 2. Rows include: Vehicle Registration Number, If vehicle sold through the year (Date sold, Sale price/ Trade in price), Days exempt from FBT (Business travel, Vehicles parked at airport carparks, Other days not liable, Emergency calls).

* See Appendix 1 for examples

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

Signature:.....Date:.....

Appendix 1

Below lists particular examples which may assist in determining whether exemption days apply.

Vehicles parked at airport carparks

An IT conference is being held in Sydney. The employee drives to the airport and parks it there for three days (while at the conference).

N.B. This does not include holidays, only business-related trips.

Other days not liable

If the vehicle is broken down or being repaired, the vehicle is exempt from FBT provided is not available to be used for at least 24 hours.

Emergency calls

An IT support company (IT Ltd) has agreed to come in after hours (11pm) to replace the computer terminals and run a software update for a client. An employee of IT Ltd takes a company car (sedan) to the client. They work from 11pm until 5am.

N.B. Employee must be called out for the exemption to apply (not enough to merely be "on call").