



CANTERBURY  
ACCOUNTANTS

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## FBT Motor Vehicle Questionnaire 202

For the year between 1 April 2022 to 31 March 2023

### 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: \_\_\_\_\_

	Vehicle 1	Vehicle 2
Employee Name		
Vehicle Registration Number		
<b>If vehicle sold through the year</b>		
Date sold		
Sale price/ Trade in price		
<b>Days exempt from FBT</b>		
<b>Business travel</b> If an employee regularly travels with a vehicle, FBT may not apply when: <ul style="list-style-type: none"> <li>• they stay away from home overnight with the vehicle</li> <li>• they are away for more than 24 hours</li> <li>• they need the vehicle to perform their work.</li> </ul>		
<b>Vehicles parked at airport carparks *</b> e.g, you are away for a business conference. N.B. does not include holidays		
<b>Other days not liable *</b> e.g, if the vehicle has broken down or is being repaired		
<b>Emergency calls *</b> A visit required to be made by the employee, in the course of employment, for providing essential services: <ul style="list-style-type: none"> <li>• to the operation of plant or machinery</li> <li>• to the maintenance of services provided by a local or public authority</li> <li>• to carry on of business for the supply of energy or fuel to the public</li> <li>• to emergency services relating to health and safety</li> </ul> Except for an emergency service, services must be performed between 6pm and 6am Monday to Friday or anytime over the weekend or statutory holidays.		

\* 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").