



Fringe benefits tax

Application to register



www.ato.gov.au

What is fringe benefits tax?

Fringe benefits tax (FBT) is paid on those fringe benefits which are provided in place of, or in addition to, the salary or wages of employees. The FBT year begins on 1 April and ends on 31 March the following year.

Who pays fringe benefits tax?

FBT is payable by employers and is assessed on the value of the fringe benefits provided to employees or their associates. The benefit does not have to be provided directly by the employer in order for FBT to apply. FBT may still apply if the benefit is provided by an associate of the employer or by a third party under an arrangement with the employer.

FBT is paid by employers, irrespective of whether they are sole traders, partnerships, trusts, corporations, unincorporated associations or government bodies and irrespective of whether or not they are liable to pay other taxes such as income tax.

Who should complete this application?

You should complete this application if you are authorised to act on behalf of the entity making the application.

When is FBT payable and reportable?

You are not required to make your first payment until you lodge your first FBT return. The annual return for FBT must be lodged with the Tax Office by 21 May each year (unless you have made other arrangements with the Tax Office or are covered by a tax agent's lodgment program).

If your FBT liability is greater than \$3000, you will have to pay your FBT liability in quarterly instalments. We will send you an activity statement with your instalment amount pre-printed on it. The instalment amount is a quarter of the FBT you had to pay for the previous year.

If your liability is less than \$3000, you are required to pay the tax once a year when you lodge your annual FBT return.

Our commitment to you

The information in this publication is current as at June 2004 and we have made every effort to ensure it is accurate. However, if something in the publication is wrong or misleading and you make a mistake as a result, you will not be charged a penalty. You may have to pay interest, depending on the circumstances of your case.

You are protected under GST law if you have acted on any GST information in this publication. If you have relied on GST advice in this Tax Office publication and that advice has later changed, you will not have to pay any extra GST for the period up to the date of the change. Similarly, you will not have to pay any penalties or interest.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser. Since we regularly revise our publications to take account of any changes to the law, you should make sure this edition is the latest. The easiest way to do this is by checking for a more recent version on our website at www.ato.gov.au

Privacy of information

The Tax Office is authorised by the *Fringe Benefits Tax (Assessment) Act 1986* and the *Taxation Administration Act 1953* to ask for information on this application. We need this information to help us administer the taxation laws.

We may give this information to other government agencies authorised by law to receive it – for example, the Australian Bureau of Statistics and the Reserve Bank of Australia.

Need help?

If you need help to complete this application phone us between 8.00am and 6.00pm, Monday to Friday.

- Individuals: phone **13 28 61**
- Businesses: phone **13 28 66**

Send your completed application to

Australian Taxation Office
PO Box 1000
Moonee Ponds VIC 3039

Do your BAS online

There's now an easier way to complete activity statements – the Business Portal.

With the portal you can also:

- send and receive secure messages
- view your accounts online (including fringe benefits tax)
- request transfers and refund of credit amounts, and
- update some of your business details.

This means less time on the phone finding out about your business tax affairs.

6 What is the entity's full name?

That is, company name or partnership name, etc.

Two rows of 28 empty boxes each for entering the full name.

7 What is the entity's trading name? (if applicable)

Two rows of 28 empty boxes each for entering the trading name.

8 What is the entity's postal address for service of fringe benefits notices?

Two rows of 28 empty boxes each for the address. Below are labels: Suburb/town, State/territory, Postcode, with corresponding empty boxes for each.

9 What is the entity's main business address?

This must be the physical location, not a post office box, roadside mail box or roadside delivery (RSD).

Two rows of 28 empty boxes each for the address. Below are labels: Suburb/town, State/territory, Postcode, Country if outside Australia, with corresponding empty boxes for each.

10 On what date will/did the entity start providing fringe benefits?

Day / Month / Year format with empty boxes for each digit.

11 What is the Australian and New Zealand standard industrial classification (ANZSIC) code? (if known)

ANZSIC code with five empty boxes.

12 If the entity uses the services of a tax agent, what is the tax agent's registration number? (if applicable)

Tax agent's registration number with eight empty boxes.

13 Who is the contact person for fringe benefits tax matters?

Title: Mr Mrs Miss Ms Other with empty boxes for each option and a long box for other titles.

Family name with 28 empty boxes.

Given name/s with 28 empty boxes.

Position/title with 28 empty boxes.

Business hours phone number (a contact number MUST be provided) with 12 empty boxes.

Mobile phone number with 12 empty boxes.

Fax number with 12 empty boxes.

Preferred language, if other than English. We may not be able to speak to you in your preferred language at all times.

Preferred language with 28 empty boxes.

