

End of FBT Year Driver Declaration – 2021/22 (return by April 6)

Company Name:

Employee No:

Driver Name: (First Name)

(Surname)

Contract No:

Vehicle Description:

Registration:

Note: Do not submit FBT Declaration form if there is no "Days Not Available" and "Employee Contributions" to declare.

Days Not Available (Refer to Guidelines – Non Availability of Vehicle)


Date From (dd!mmm!yy)	Date To (dd!mmm!yy)	Description of Non Availability (_Ynā i ghW\YXVnñ\Yā d'cnf cf'fYdUfY)	No. cZDays
Total			

Employee Contributions (Refer to Guidelines – Employee Contributions)



Date Paid (dd!mmm!yy)	Description	Amount (GST Incl.)
Total		

Comments

Please submit completed declaration to Interleasing *PRIOR TO April 6*

End of Year Employee FBT Declaration Guidelines**March 2022**

The following guidelines will assist you in completing the employment declaration for the FBT year end, 31 March. Please contact Interleasing by email at fbt@interleasing.com.au for any queries.

Non availability of Vehicle (Days Unavailable) 

One of the factors in determining the extent of FBT liability is the number of days that the vehicle is made available for your use. Any days in the FBT year that the vehicle is not made available to you will reduce the FBT liability associated with the vehicle, examples as follows:

- The vehicle is garaged at your employer's premises whilst you are on holidays or away on business, the keys are held by your employer and the vehicle is not available for private use by any other staff or associate
- The vehicle is at a crash repairer after an accident. Unavailability commences from the first whole day that the vehicle was not available for use following the accident and ceases the day prior to collection
- A service or repair of the vehicle (including accident repairs) requires it to be held for **more** than a 24 hour period by the service provider or repairer and excludes both the day of drop off and collection

As a general rule, unavailability occurs when you or any associate (either your family or other staff) do not have use of the vehicle **and the keys to the vehicle are in the control of your employer**. In all cases unavailability commences from the first whole day that the vehicle was not available for use (midnight to midnight).

Days unavailable can only be claimed during the period in which the vehicle is held – in the case of a leased vehicle during the term of the lease.

If the vehicle was sold during the year only include the period up to that date in your calculations.

If your vehicle has met any of the criteria highlighted above you should include this information in the attached employee declaration form.

Personal Contributions 

An employee contribution using 'after-tax' dollars can reduce the taxable value and thus your FBT liability. Your personal contribution may be an amount paid directly by you (including GST) to your employer, for the use of the car or an amount paid by you (again in 'after-tax' dollars) for some of the car's operating costs (e.g. fuel, oil, vehicle servicing, auto club, insurance costs and excess, car wash, registration). Your payments must be a vehicle related operating expense i.e. they must directly relate to the expense of running or upkeep of the vehicle. This **does not** include parking or road tolls or capital cost items added to the vehicle eg towbar, mudflaps, sunroof, body kit etc.

To make a personal contribution you must supply documentary evidence of the expenditure (**e.g. receipts or tax invoices or any additional documentation required by your employer**) to your employer. These expenses should not be reimbursed by your employer or the leasing company. Personal expenses along with required documentation should be listed on the employee declaration form. The ATO requires that documentary evidence be kept for 5 years after the expense was incurred.

Please note that this does not include post tax payments made through your payroll deductions.

PLEASE DO NOT SEND YOUR RECEIPTS / INVOICES TO INTERLEASING

Note: This document is prepared for information purposes only and at the time of compilation we are of the opinion that the content of this document is correct in all material aspects. We do not guarantee or warrant the accuracy of the content of this document and will not be liable under any circumstances whatsoever for any loss or damage which may be incurred by any person directly or indirectly dealing with us regardless of whether that loss or damage is caused through any fault or negligence on our part. We recommend that the advice of an independent taxation advisor be sought.