

**APPROVED FORMAT FOR FRINGE BENEFITS TAX**

**AIRLINE TRANSPORT BENEFIT DECLARATION**

I, ..... declare that airline transport provided to me during  
the period .....20.....to.....20.....was used by me for travel  
undertaken for the following purpose(s):

.....  
.....

(Please give sufficient details to demonstrate the extent to which the travel was  
undertaken by you for the purpose of earning your assessable income.)

I also declare that had I incurred the cost of this transport at its market value, I would have been  
entitled to claim an income tax deduction equal to .....% of the cost.

Signature.....

Date.....

**APPROVED FORMAT FOR FRINGE BENEFIT TAX**

**CAR TRAVEL TO WORK-RELATED MEDICAL EXAMINATION,  
MEDICAL SCREENING, PREVENTATIVE HEALTH CARE,  
COUNSELLING OR MIGRANT LANGUAGE TRAINING**

I, ..... declare that on ..... 20 .....

.....  
(state who travelled e.g. self, self and a family member etc)

travelled in my car to attend:

- work-related medical examination;
- work-related medical screening;
- work-related preventative health care;
- work-related counselling;
- migrant language training.

(delete those that do not apply)

The travel was from ..... to .....  
(state place of departure) (state place of destination)

The car is .....  
(state make and model of the car and whether rotary engine or not)

with an engine capacity (in cubic centimetres) of .....

The total number of kilometres travelled in the car on the journey (including any return trip) was .....

Signature .....

Date .....

**APPROVED FORMAT FOR FRINGE BENEFITS TAX**

**EMPLOYMENT INTERVIEW OF SELECTION TEST DECLARATION**

I, ..... declare that on .....20.....  
(Employee's full name)

I travelled in my car for the purpose of attending an employment interview/employment selection  
test (delete whichever is not applicable) from

.....to.....  
(state place of departure) (state destination)

The car is.....  
state make and model of the car and whether rotary engine or not)

with an engine capacity (in cubic centimetres) of.....

The total number of kilometres travelled in the car on the journey (including any return trip) was.....

Signature.....

Date.....

**APPROVED FORMAT FOR FRINGE BENEFITS TAX  
EXPENSE PAYMENT FRINGE BENEFIT DECLARATION**

**Section A**

I, .....declare that  
(name of employee)

.....  
(show nature of expenses e.g. telephone rental and/or calls)

were provided to me by or on behalf of my employer during the period from .....20.....  
to .....20..... and the expenses were incurred by me for the following purpose(s):

.....  
.....  
(Please give sufficient information to demonstrate the extent to which  
the expenses were incurred for the purpose of earning your assessable income.)

I also declare that the percentage of those expenses incurred in earning my assessable income was .....%

Signature.....

Date.....

(In order to substantiate the percentage of business use of an employee's car, the above declaration must be extended by the addition of sections B, C or D below)

**Section B**

(To be completed where the necessary log book records and odometer records have been maintained.)

I declare that -

- (i) the period of the FBT tax year the car was in use by me for business purposes was ..... 20 ..... to ..... 20 .....
- (ii) log books and odometer records for the car (or a car which this car replaces) were kept for a minimum of 12 consecutive weeks during that period and have been given to the employer; or
- (iii) log books and odometer records for the car (or a car which this car replaces) were kept for a minimum of 12 consecutive weeks in an earlier year, and odometer records were kept this year and have been given to the employer;
- (iv) the car business percentage for the period mentioned in item (i) above was.....% (see Explanatory Note 4).

**Section C (No Longer Applicable From 1 April 2016)**

(To be completed where the benefit relates to a car which travelled more than an average of 96 business kilometres per week, and section B has not been completed.)

I declare that the period of the FBT year during which the car was in use by me for business purposes was ..... 20 ..... to ..... 20 ..... and that an average of more than 96 business kilometres per week was travelled in that period.

**Section D**

(To be completed where the benefit relates to a car and neither section B nor C is applicable)

I declare that

- the period of the FBT year the car was in use by me for business purposes was ..... 20..... to ..... 20 .....
- the total number of kilometres travelled by the car in that period was.....
- the total number of business kilometres travelled by the car in that period was.....

Signature .....

Date .....

**Explanatory Notes**

1. *If section B is completed, the tax deductible percentage stated in section A should equal the percentage of business use shown at item (iv) of section B.*
2. *If section C is completed, the tax deductible percentage stated in section A should be 33.33%.*
3. *If section D is completed, the tax deductible percentage stated in section A should be the lesser of 33.33% and the proportion of business kilometres to total kilometres as shown in section D.*
4. *The percentage of business use is the proportion of business kilometres to total kilometres. The percentage of business use stated in section A and at item (iv) of section B should be determined by taking into account the business use in the log book records and variations in the pattern of business use throughout the year, due to things like holidays or seasonal factors.*

**APPROVED FORMAT FOR FRINGE BENEFIT TAX**

**EXPENSE PAYMENT FRINGE BENEFIT**

**NO PRIVATE-USE DECLARATION**

I, ..... on behalf of  
(name of person authorised to make declaration)

..... declare that the expense payment benefits,  
(name of employer)

described below, and provided during the FBT year from 1 April ..... to 31 March .....  
are payments or reimbursements or expenses which, under the 'otherwise deductible' rule, would  
have a taxable value of nil.

.....  
.....  
.....

.....  
(Show sufficient detail to enable identification of the relevant benefits, e.g. name of employee(s) and  
or class or employee and or type of expense.)

Signature.....

Date.....

**APPROVED FORMAT FOR FRINGE BENEFIT TAX**

**EXPENSE PAYMENT FRINGE BENEFIT**

**RECURRING BENEFIT DECLARATION**

I, ..... declare that  
(name of employee)

.....  
(show nature of expense e.g. telephone rental and/or calls)

were provided to me by or on behalf of my employer during the period from ..... 20 .....

to ..... 20 ..... and the expenses were incurred by me for the following purpose(s)

.....  
(Please give sufficient information to demonstrate the extent to which the expenses were incurred by you for the purpose of earning your assessable income.)

I also declare that the percentage of those expenses incurred in earning my assessable income was .....%.

I understand that this declaration is to apply to the above stated benefit and to any identical benefit for a period up to 5 years from the date of this declaration or until the stated percentage incurred in earning my assessable income decreases by more than 10 percentage points. This declaration will also be revoked if another recurring expense payment fringe benefit declaration is provided in respect of a subsequent identical benefit.

Signature .....

Date .....

**Note:**

*Identical benefits are ones which are the same in all respects except for any differences that are minimal or insignificant, or that relate to the value of the benefits, or that relate to a change in the deductible proportion of 10 percentage points or less.*

**APPROVED FORMAT FOR FRINGE BENEFITS TAX**

**FUEL EXPENSES DECLARATION**

I, ..... declare that  
(Employee's full name)

..... expenses of \$ ..... were incurred by me during  
(state whether fuel and/or oil) (amount in figures)

the period from ..... 20 ..... to ..... 20 ..... in respect of  
..... registration number .....  
(make and model of car)

Signature.....

Date .....

If the employee is responsible for all fuel and/or oil costs, a declaration based on a reasonable estimate derived from the total kilometres travelled, average fuel costs and fuel consumption will be acceptable. In these cases the declaration should be extended as follows -

"I also declare that the total kilometres travelled during the period was ....."

APPROVED FORMAT FOR FRINGE BENEFITS TAX

LIVING-AWAY-FROM-HOME DECLARATION

(FROM 1 OCTOBER 2012 – TRANSITIONAL RULES)



Australian Government  
Australian Taxation Office

Living-away-from-home declaration – from  
1 October 2012 under transitional rules

Name of employee

I,

declare that

from  /  /  to  /  /

I was required to live away from my normal residence in order to perform the duties of my employment and I expect to resume living at my normal residence when my living-away-from-home period ends.

During that period, my normal residence was

Address of employee

Suburb/town

State/territory

Postcode

The nature of that residence was

During that period I actually resided at the following addresses


Signature

Date

**Note:**

Employees should use this declaration if they are not a temporary or foreign resident and they qualify for the transitional rules.

APPROVED FORMAT FOR FRINGE BENEFITS TAX

LIVING-AWAY-FROM-HOME DECLARATION

(ACCOMMODATION FOOD AND DRINK)



Australian Government  
Australian Taxation Office

Living-away-from-home declaration

Name of employee

I,

declare that

from  /  /  to  /  /

I have incurred the following expenses for which a living-away-from-home allowance fringe benefit has been provided

**1 Accommodation**

The total amount of accommodation expenses for which I can substantiate with documentary evidence is

\$

(including accommodation expenditure for all eligible family members living with me during the above period).

**2 Food or drink**

I have incurred expenses which exceed the amount that the Commissioner of Taxation considers reasonable for food and drink expenses for the above period. The total amount of my food or drink expenses which I can substantiate with documentary evidence is

\$

(including food or drink expenditure for all eligible family members living with me during the above period).

**!** You must retain documentary evidence of these expenses for a period of five years starting from the declaration date.

Signature

Date

/  /

**Note:**

Employees should use this declaration to provide their employer with information about their accommodation and food or drink expenses.

If the expenses they incur for food or drink do not exceed the amount the Commissioner considers reasonable, they do not need to complete the Food or drink section of the declaration.

Employees do not need to complete this declaration if they have provided the employer with documentary evidence of their accommodation and food or drink expenses.

APPROVED FORMAT FOR FRINGE BENEFITS TAX

LIVING-AWAY-FROM-HOME DECLARATION

(EMPLOYEES WHO MAINTAIN A HOME IN AUSTRALIA)



Australian Government  
Australian Taxation Office

**Living-away-from-home declaration  
– employees who maintain an  
Australian home**

Name of employee

I,

**declare that the address I usually reside at in Australia is**

Address of employee

Suburb/town

State/territory

Postcode

**Either myself or my spouse have an ownership interest in the unit of accommodation located at the address stated above. This residence continues to be available at any time for my immediate use and enjoyment during the period that the duties of my employment require me to live away from it and it is where I expect to resume living when that period ends; and**

from  /  /  to  /  /

**when the duties of my employment required me to live away from where I usually reside when in Australia, I actually resided at the following addresses**

Signature

Date

/  /

**Note:**

Employees should use this declaration if either they:

- live away from home
- are a temporary or foreign resident living away from where they usually reside when in Australia.

Employees should not use this declaration if they are either:

- a fly-in fly-out or drive-in drive-out employee, see Employees who work on a fly-in fly-out or drive-in drive-out basis
- are not a temporary or foreign resident but they qualify for the transitional rules, see Employees under the transitional rules.

APPROVED FORMAT FOR FRINGE BENEFITS TAX

LIVING-AWAY-FROM-HOME DECLARATION

(FLY-IN, FLY-OUT AND DRIVE-IN, DRIVE-OUT)



Australian Government  
Australian Taxation Office

**Living-away-from-home declaration –  
employees who fly-in fly-out or drive-in  
drive-out**

Name of employee

I,

**declare that my usual place of residence is**

Address of employee

Suburb/town

State/territory

Postcode

**I expect that I will resume living at my normal residence when my duties of employment no longer require me to live away from that place; and**

from  /  /  to  /  /

**when the duties of my employment required me to live away from where I usually reside,  
I actually resided at the following addresses**


Signature

Date

/  /

**APPROVED FORMAT FOR FRINGE BENEFITS TAX**

**LOAN FRINGE BENEFIT DECLARATION**

**Section A**

I,.....declare that

the loan of ..... \$ .....  
(amount in words)

made to me by .....  
(name of person who lent you the money)

on ..... 20 ..... was used by me during the period

..... 20 ..... to ..... 20 .....for the following purpose(s)

.....  
.....

(Please give sufficient information to demonstrate the extent to which  
the loan was used for the purpose of earning your assessable income.)

I also declare that had I paid interest at a commercial rate on the loan for the above period, I would  
have been entitled to claim an income tax deduction equal to ..... % of the interest on that loan.

Signature.....

.

Date.....

(If the loan was used to purchase a car which is used for business or employment-related purposes,  
please also complete sections B, C or D below.)

**Section B**

(To be completed where the necessary log book records and odometer records have been maintained.)

I declare that -

- (i) the period of the FBT tax year the car was in use by me for business purposes was..... 20 ..... to ..... 20 .....
- (ii) log books and odometer records for the car (or a car which this car replaces) were kept for a minimum of 12 consecutive weeks during that period and have been given to the employer; or
- (iii) log books and odometer records for the car (or a car which this car replaces) were kept for a minimum of 12 consecutive weeks in an earlier year, and odometer records were kept this year and have been given to the employer;
- (iv) the car business percentage for the period mentioned in item (i) above was.....% (see Explanatory Note 4).

**Section C (No Longer Applicable From 1 April 2016)**

(To be completed where the benefit relates to a car which travelled more than an average of 96 business kilometres per week, and section B has not been completed.)

I declare that the period of the FBT year during which the car was in use by me for business purposes was ..... 20 ..... to ..... 20 ..... and that an average of more than 96 business kilometres per week was travelled in that period.

**Section D**

(To be completed where the benefit relates to a car and neither section B nor C is applicable)

I declare that

- the period of the FBT year the car was in use by me for business purposes was ..... 20..... to ..... 20 .....
- the total number of kilometres travelled by the car in that period was.....
- the total number of business kilometres travelled by the car in that period was.....

Signature .....

Date .....

**Explanatory Notes**

1. If section B is completed, the tax deductible percentage stated in section A should equal the percentage of business use shown at item (iv) of section B.
2. If section C is completed, the tax deductible percentage stated in section A should be 33.33%.
3. If section D is completed, the tax deductible percentage stated in section A should be the lesser of 33.33% and the proportion of business kilometres to total kilometres as shown in section D.
4. The percentage of business use is the proportion of business kilometres to total kilometres. The percentage of business use stated in section A and at item (iv) of section B should be determined by taking into account the business use in the log book records and variations in the pattern of business use throughout the year, due to things like holidays or seasonal factors.

**APPROVED FORMAT FOR FRINGE BENEFITS TAX**

**PROPERTY FRINGE BENEFIT DECLARATION**

**Section A**

I, ..... declare

that

.....  
(show nature of the goods e.g. stationery)

was provided to me by or on behalf of my employer during the period .....20 ..... to

.....20 ..... and that the property was used by me for the following purpose(s)

.....

.....  
(Please give sufficient information to demonstrate the extent to which  
the property was used by you for the purpose of earning your assessable income.)

I also declare that had I purchased the property for its market value, I would have been entitled to

claim an income tax deduction equal to .....% of the purchase price.

Signature.....

.

Date.....

(If the property benefit consists of goods that relate to a car owned or leased by you, used for business or employment-related purposes, the above declaration must be extended by the addition of sections B, C or D below)

**Section B**

(To be completed where the necessary log book records and odometer records have been maintained.)

I declare that -

- (i) the period of the FBT tax year the car was in use by me for business purposes was..... 20 ..... to ..... 20 .....
- (ii) log books and odometer records for the car (or a car which this car replaces) were kept for a minimum of 12 consecutive weeks during that period and have been given to the employer; or
- (iii) log books and odometer records for the car (or a car which this car replaces) were kept for a minimum of 12 consecutive weeks in an earlier year, and odometer records were kept this year and have been given to the employer;
- (iv) the car business percentage for the period mentioned in item (i) above was.....% (see Explanatory Note 4).

**Section C (No Longer Applicable From 1 April 2016)**

(To be completed where the benefit relates to a car which travelled more than an average of 96 business kilometres per week, and section B has not been completed.)

I declare that the period of the FBT year during which the car was in use by me for business purposes was ..... 20 ..... to ..... 20 ..... and that an average of more than 96 business kilometres per week was travelled in that period.

**Section D**

(To be completed where the benefit relates to a car and neither section B nor C is applicable)

I declare that

- the period of the FBT year the car was in use by me for business purposes was ..... 20..... to ..... 20 .....
- the total number of kilometres travelled by the car in that period was.....
- the total number of business kilometres travelled by the car in that period was.....

Signature .....

Date .....

**Explanatory Notes**

1. If section B is completed, the tax deductible percentage stated in section A should equal the percentage of business use shown at item (iv) of section B.
2. If section C is completed, the tax deductible percentage stated in section A should be 33.33%.
3. If section D is completed, the tax deductible percentage stated in section A should be the lesser of 33.33% and the proportion of business kilometres to total kilometres as shown in section D.
4. The percentage of business use is the proportion of business kilometres to total kilometres. The percentage of business use stated in section A and at item (iv) of section B should be determined by taking into account the business use in the log book records and variations in the pattern of business use throughout the year, due to things like holidays or seasonal factors.

**APPROVED FORMAT FOR FRINGE BENEFIT TAX**

**PROPERTY FRINGE BENEFIT**

**RECURRING BENEFIT DECLARATION**

I, ..... declare that  
(name of employee)

.....  
(show nature of goods e.g. stationery)

were provided to me by or on behalf of my employer during the period from ..... 20 .....

to ..... 20 ..... and that the property was used by me for the following purpose(s)

.....  
(Please give sufficient information to demonstrate the extent to which the property was used by you for the purpose of earning your assessable income.)

I also declare that had I purchased the property for its market value, I would have been entitled to claim an income tax deduction equal to .....% of the purchase price.

I understand that this declaration is to apply to the above stated benefit and to any identical benefit for a period up to 5 years from the date of this declaration or until the stated percentage incurred in earning my assessable income decreases by more than 10 percentage points. This declaration will also be revoked if another recurring property fringe benefit declaration is provided in respect of a subsequent identical benefit.

Signature .....

Date .....

**Note:**

*Identical benefits are ones which are the same in all respects except for any differences that are minimal or insignificant, or that relate to the value of the benefits, or that relate to a change in the deductible proportion of 10 percentage points or less.*

**APPROVED FORMAT FOR FRINGE BENEFIT TAX**

**RELOCATION TRANSPORT DECLARATION**

I, ..... declare that, for  
the purposes of relocating my place of residence,

.....  
(state who travelled e.g., self, self and family, etc)

travelled in my car from .....

to ..... on ..... 20 .....

The car is .....  
(state make and model of car and whether rotary engine or not)

with an engine capacity (in cubic centimetres) of .....

The total number of kilometres travelled in the car between the places of departure and destination  
was ..... and the number of family members (apart from myself)

travelling in the car was .....

Signature .....

Date .....

**APPROVED FORMAT FOR FRINGE BENEFIT TAX**

**RELOCATION DECLARATION  
TEMPORARY ACCOMMODATION**

**Section A**

I, ..... declare that  
(name)

for the purpose of commencing employment with .....  
(name of employer)

at ..... that I commenced  
(locality/address of employer)

sustained efforts to acquire a long term place of residence on .....; and  
(date search-period commenced)

*(complete either Section B or Section C, whichever is applicable, where a period in excess of 4 months  
has elapsed since the search commenced)*

**Section B**

***If the employee did not have a proprietary interest in their former residence:***

*(Where the unit of accommodation is occupied on a date subsequent to completion of the initial 4  
month search period but prior to 6 months after commencement of the initial search period:)*

entered into a contract to permanently occupy a unit of accommodation on  
..... and commenced occupation (on a date subsequent to  
(date)  
the completion of the initial 4 month search but prior to 6 months after the commencement of the  
initial search period) of the unit of accommodation on .....; or  
(date)

*(Where the employee is unable to locate a suitable permanent unit of accommodation after 6 months from the commencement of the initial search period:)*

As at .....  
(date 6 months from the commencement of the initial search period)

I have been unable to locate a suitable permanent unit of accommodation; or

**Section C**

***If the employee held a proprietary interest in their former residence***

I entered into a contract to sell my former residence on ..... and;  
(date within 6 months of the commencement of the initial search-period)

either: (indicate whichever is appropriate)

Commenced occupation of a unit of accommodation on .....  
(date)

which I intend to occupy as my new long term residence; or

despite sustained efforts, I have been unable to locate suitable long term accommodation within a period of 12 months from when my initial search commenced.

**Section D**

Temporary accommodation at .....  
(address)

was required for the period ..... to .....  
(date) (date)

solely because I was required to change my usual place of residence in order to perform the duties of my employment.

.....  
(name of employee)

.....  
(signature of employee)

**APPROVED FORMAT FOR FRINGE BENEFITS TAX**  
**REMOTE AREA HOLIDAY TRANSPORT DECLARATION**

**Section A**

I, ..... declare that for the purposes of having a holiday of not less than 3 days,

.....  
(state who travelled, e.g. self, self and family, etc)

travelled on .....20.....by.....  
(state mode of transport)

from.....to.....  
(place of departure) (destination)

I also declare that:

- expenses of \$..... were incurred by me on  
(amount in figures)  
transport, accommodation and meals in undertaking that holiday travel; and
- I returned to my work location on .....20.....  
(delete if the travel was not undertaken by self)

(If some or all of the transport expenses reimbursed by the employer were car expenses and the reimbursement was calculated on a cents-per-kilometre basis, please also complete B below)

**Section B**

I declare that the travel was undertaken in my car (or a car leased by me) and that:

- the car is .....  
(state make and model of the car and whether rotary engine or not)
- with an engine capacity (in cubic centimetres) of .....
- the total number of kilometres travelled in the car on the journey (including any return trip) was .....
- the number of family members (apart from myself) travelling in the car was.....
- the amount of the cent-per-kilometre car expenses reimbursed included in the total expenses declared above is \$.....  
(amount in figures)

Signature.....

Date.....

**APPROVED FORMAT FOR FRINGE BENEFITS TAX**

**RESIDUAL BENEFIT DECLARATION**

**Section A**

I, ..... declare that

.....

(show nature of the residual benefit e.g. car repairs)

provided to me by or on behalf of my employer during the period from..... 20..... to

..... 20 ..... and that the benefit was used by me for the following purpose(s)

.....

.....

(Please give sufficient details to demonstrate the extent to which  
the property was used by you for the purpose of earning your assessable income.)

I also declare that had I purchased the service or privilege, etc, for its market value, I would have been entitled to claim an income tax deduction equal to ..... % of the purchase price.

Signature.....

.

Date.....

(If the residual benefit consists of services that relate to a car owned or leased by you which is used for business or employment-related purposes, the above declaration must be extended by the addition of sections B, C or D below)

**Section B**

(To be completed where the necessary log book records and odometer records have been maintained.)

I declare that -

- (i) the period of the FBT tax year the car was in use by me for business purposes was..... 20 ..... to ..... 20 .....
- (ii) log books and odometer records for the car (or a car which this car replaces) were kept for a minimum of 12 consecutive weeks during that period and have been given to the employer; or
- (iii) log books and odometer records for the car (or a car which this car replaces) were kept for a minimum of 12 consecutive weeks in an earlier year, and odometer records were kept this year and have been given to the employer;
- (iv) the car business percentage for the period mentioned in item (i) above was.....% (see Explanatory Note 4).

**Section C (No Longer Applicable From 1 April 2016)**

(To be completed where the benefit relates to a car which travelled more than an average of 96 business kilometres per week, and section B has not been completed.)

I declare that the period of the FBT year during which the car was in use by me for business purposes was ..... 20 ..... to ..... 20 ..... and that an average of more than 96 business kilometres per week was travelled in that period.

**Section D**

(To be completed where the benefit relates to a car and neither section B nor C is applicable)

I declare that

- the period of the FBT year the car was in use by me for business purposes was ..... 20..... to ..... 20 .....
- the total number of kilometres travelled by the car in that period was.....
- the total number of business kilometres travelled by the car in that period was.....

Signature .....

Date .....

**Explanatory Notes**

1. If section B is completed, the tax deductible percentage stated in section A should equal the percentage of business use shown at item (iv) of section B.
2. If section C is completed, the tax deductible percentage stated in section A should be 33.33%.
3. If section D is completed, the tax deductible percentage stated in section A should be the lesser of 33.33% and the proportion of business kilometres to total kilometres as shown in section D.
4. The percentage of business use is the proportion of business kilometres to total kilometres. The percentage of business use stated in section A and at item (iv) of section B should be determined by taking into account the business use in the log book records and variations in the pattern of business use throughout the year, due to things like holidays or seasonal factors.

**APPROVED FORMAT FOR FRINGE BENEFIT TAX**

**RESIDUAL FRINGE BENEFIT**

**NO-PRIVATE-USE DECLARATION**

I, ..... on behalf of  
(name of person authorised to make declaration)

..... declare that the residual benefits,  
(name of employer)

described below, and provided during the FBT year from 1 April ..... to 31

March..... arise from the use of property which is subject to a consistently enforced prohibition on the private use of that property and which, under the 'otherwise deductible rule', would have a taxable value of nil.

.....  
.....  
.....  
.....

(Show sufficient detail to enable identification of the relevant benefits, e.g. name of employee(s) and or class or employee and or type of benefit.)

Signature .....

Date .....

**APPROVED FORMAT FOR FRINGE BENEFIT TAX**

**RESIDUAL FRINGE BENEFIT**

**RECURRING BENEFIT DECLARATION**

I, ..... declare that  
(name of employee)

.....  
(show nature of benefit e.g. car repairs)

was provided to me by or on behalf of my employer during the period from  
..... 20 ..... to ..... 20 .....

and that the benefit was used by me for the following purpose(s)  
.....  
(Please give sufficient information to demonstrate the extent to which the benefit was used by you for the purpose of earning your assessable income.)

I also declare that had I purchased the service or privilege, etc for its market value, I would have been entitled to claim an income tax deduction equal to .....% of the purchase price.

I understand that this declaration is to apply to the above stated benefit and to any identical benefit for a period up to 5 years from the date of this declaration or until the stated percentage incurred in earning my assessable income decreases by more than 10 percentage points. This declaration will also be revoked if another recurring residual fringe benefit declaration is provided in respect of a subsequent identical benefit.

Signature .....

Date .....

**Note:**  
*Identical benefits are ones which are the same in all respects except for any differences that are minimal or insignificant, or that relate to the value of the benefits, or that relate to a change in the deductible proportion of 10 percentage points or less.*

**APPROVED FORMAT FOR FRINGE BENEFIT TAX**

**RESIDUAL FRINGE BENEFIT DECLARATION**

**EMPLOYER PROVIDED VEHICLES OTHER THAN CARS**

I, ..... declare that  
during the period ..... 20 ..... to ..... 20 ..... that

.....  
(show details of vehicle)

was provided to me by or on behalf of my employer, the total number of private kilometres travelled  
was .....

**NOTE:** You need not complete the following section if you did not make a payment to your employer  
(or a person providing the vehicle on your employer's behalf) as consideration for the use of the  
vehicle.

I also declare that the total number of kilometres (business and private) travelled during the period  
was .....

Signature .....

Date .....

**EXAMPLE FORMAT FOR FRINGE BENEFIT TAX**

**PORTABLE ELECTRONIC DEVICE  
SECTION 58X FBTAA**

**DECLARATION OF PRIMARILY FOR USE  
IN THE EMPLOYEE'S EMPLOYMENT**

I, ..... declare that with respect to the FBT year ended 31 March 20...,  
(name of employee)

the portable electronic device, being a .....  
(describe the device, e.g. laptop computer, serial number...)

provided to me by way of expense payment/property/residual\* benefit by my employer will be/was\* primarily for use in my employment, and that, with respect to the above FBT year, subject to sub-section 58X(4), no other item that has substantially identical functions to the portable electronic device described above will be/was\* provided to me by way of an expense payment benefit or a property benefit.

Signature .....

Date .....

\* Delete that which does not apply.

**Note:**

*Strictly speaking, a declaration is not required to gain the exemption under section 58X FBTAA. However, a declaration similar to the above would assist in discharging any onus of proof.*

*58X(4) states that the provision of a later item does not nullify the exemption if the later item is a replacement for the earlier item.*

**Example:**

*The later item would be a replacement for the other item if the other item were lost or destroyed, or needed replacing because of developments in technology*