

Entertainment and Recreation Expenses

Employer Name: _____

Depending on the circumstances, entertainment expenses incurred are treated as:

- Tax deductible and not liable to FBT;
- Not deductible and not liable to FBT; or
- Tax deductible and liable to FBT

The determining factors are:

- Where the entertainment took place; and
- Who were the attendees (employees and associates, clients)

Please provide the following information regarding all entertainment expenses paid from **1 April 2025 to 31 March 2026**.

Date of Payment	Amount		Type of Entertainment <i>(e.g. meals, tickets to sporting events, accommodation or travel connected with entertainment)</i>	Location/Venue	Attendees				Salary packaged?
	GST Excl.	GST Incl.			No. & Name(s)* of Employees	No. of Associates	No of Clients	Principals (If Self Employed)	
									Yes/No
									Yes/No
									Yes/No
									Yes/No
									Yes/No

*Names are only required for recreation benefits such as tickets to events (not corporate box), corporate golf day etc.

Note that we are able to provide you with details of the FBT treatment of most entertainment and recreation expenses. Please contact our office should you require further information.