FBT Register and Reporting Template

FBT Compliance | Australia
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Prepared By: [Name] *FBT Year: [1 Apr – 31 Mar]* *Date: [DD/MM/YYYY]*

1. REPORTING PERIOD & EMPLOYER DETAILS

Employer / Company Name	
ABN	
FBT Year	1 April [YYYY] – 31 March [YYYY]
Reporting Period Start Date	
Reporting Period End Date	
FBT Registration Status	Registered / Not Registered
Lodgement Method	Self-Lodged / Tax Agent
Tax Agent Name (if applicable)	
Tax Agent Number	
Prepared By	
Date Prepared	

2. FBT BENEFIT REGISTER — MASTER LIST

Reg. No.	Employee Name	Emp. ID	Benefit Type	Benefit Description	Date Provided	Date Ended	Taxable Value ($)	Type (1/2)	Gross-Up Rate	Grossed-Up Value ($)	Employee Contribution ($)	Adjustments ($)	Net Taxable Value ($)	Reportable (Y/N)
001							$	1 / 2		$	$	$	$	Y / N
002							$	1 / 2		$	$	$	$	Y / N
003							$	1 / 2		$	$	$	$	Y / N

004		$	1 / 2	$	$	$	$	Y / N
005		$	1 / 2	$	$	$	$	Y / N
006		$	1 / 2	$	$	$	$	Y / N
007		$	1 / 2	$	$	$	$	Y / N
008		$	1 / 2	$	$	$	$	Y / N
009		$	1 / 2	$	$	$	$	Y / N
010		$	1 / 2	$	$	$	$	Y / N
011		$	1 / 2	$	$	$	$	Y / N
012		$	1 / 2	$	$	$	$	Y / N
013		$	1 / 2	$	$	$	$	Y / N
014		$	1 / 2	$	$	$	$	Y / N
015		$	1 / 2	$	$	$	$	Y / N
016		$	1 / 2	$	$	$	$	Y / N
017		$	1 / 2	$	$	$	$	Y / N
018		$	1 / 2	$	$	$	$	Y / N
019		$	1 / 2	$	$	$	$	Y / N
020		$	1 / 2	$	$	$	$	Y / N

3. REGISTER SUMMARY BY BENEFIT TYPE

Benefit Type	No. of Records	Total Taxable Value ($)	Type 1 Value ($)	Type 2 Value ($)	Total Employee Contributions ($)	Total Adjustments ($)	Net Taxable Value ($)	Grossed-Up Value ($)
Car Benefits		$	$	$	$	$	$	$
Car Parking		$	$	$	$	$	$	$
Meal Entertainment		$	$	$	$	$	$	$
Living Away From Home		$	$	$	$	$	$	$
Expense Payment Benefits		$	$	$	$	$	$	$

Housing Benefits	$	$	$	$	$	$	$
Loan Benefits	$	$	$	$	$	$	$
Property Benefits	$	$	$	$	$	$	$
Residual Benefits	$	$	$	$	$	$	$
Other / Miscellaneous	$	$	$	$	$	$	$
GRAND TOTAL	**$**	**$**	**$**	**$**	**$**	**$**	**$**

4. ADJUSTMENTS REGISTER

Adj. No.	Employee Name	Benefit Type	Original Taxable Value ($)	Adjustment Type	Adjustment Amount ($)	Reason for Adjustment	Adjusted Value ($)	Date Applied	Approved By
01			$	Employee Contribution / Exempt / Otherwise Deductible / Error Correction / Other	$		$		
02			$	Employee Contribution / Exempt / Otherwise Deductible / Error Correction / Other	$		$		
03			$	Employee Contribution / Exempt / Otherwise Deductible / Error Correction / Other	$		$		
04			$	Employee Contribution / Exempt / Otherwise Deductible / Error Correction / Other	$		$		

05		$	Employee Contribution / Exempt / Otherwise Deductible / Error Correction / Other	$	$		
06		$	Employee Contribution / Exempt / Otherwise Deductible / Error Correction / Other	$	$		
07		$	Employee Contribution / Exempt / Otherwise Deductible / Error Correction / Other	$	$		
08		$	Employee Contribution / Exempt / Otherwise Deductible / Error Correction / Other	$	$		
09		$	Employee Contribution / Exempt / Otherwise Deductible / Error Correction / Other	$	$		
10		$	Employee Contribution / Exempt / Otherwise Deductible / Error Correction / Other	$	$		

5. EXEMPT BENEFITS RECORD

Employee Name	Benefit Type	Exemption Category	Taxable Value (Before Exemption) ($)	Exempt Amount ($)	Net Taxable Value ($)	ATO Reference / Basis	Evidence Held (Y/N)

	Minor Benefit	< $300 and irregular — s.58P FBTAA	$	$	$	s.58P FBTAA 1986	Y / N
	Work-Related Items	Portable electronic devices — s.58X	$	$	$	s.58X FBTAA 1986	Y / N
	Relocation Expenses	s.58B / s.58C FBTAA	$	$	$	s.58B FBTAA 1986	Y / N
	Car — Work-Related	Otherwise Deductible Rule	$	$	$	s.19 FBTAA 1986	Y / N
	In-House Benefits	s.47 FBTAA	$	$	$	s.47 FBTAA 1986	Y / N
	Emergency Assistance	s.47A FBTAA	$	$	$	s.47A FBTAA 1986	Y / N
			$	$	$		Y / N
			$	$	$		Y / N
			$	$	$		Y / N
			$	$	$		Y / N

6. FBT INSTALMENT SUMMARY

Instalment Quarter	Period	Due Date	Instalment Amount ($)	Date Paid	Payment Reference	Status	Notes
Quarter 1	Apr – Jun	28 July	$			Paid / Pending / Overdue	
Quarter 2	Jul – Sep	28 October	$			Paid / Pending / Overdue	
Quarter 3	Oct – Dec	28 February	$			Paid / Pending / Overdue	
Quarter 4	Jan – Mar	28 May	$			Paid / Pending / Overdue	
TOTAL INSTALMENTS PAID			**$**				

7. FBT REPORTING SUMMARY

Summary Item	Type 1 ($)	Type 2 ($)	Total ($)	Notes
Total Taxable Value — Before Adjustments	$	$	$	

Less: Employee Contributions	($)	($)	($)	
Less: Exempt Benefits	($)	($)	($)	
Less: Otherwise Deductible Adjustments	($)	($)	($)	
Net Taxable Value	$	$	$	
Gross-Up Rate Applied	2.0647	1.8868	—	
Grossed-Up Taxable Value	$	$	$	
FBT Rate	47%	47%	47%	
FBT Payable	$	$	$	
Less: FBT Rebate (if applicable)	($)	($)	($)	Rebatable employers
TOTAL FBT PAYABLE	**$**	**$**	**$**	
Less: Instalments Paid (from Section 6)	($)	($)	($)	
NET FBT PAYABLE / (REFUND) ON RETURN	**$**	**$**	**$**	

8. FBT RETURN LODGEMENT CHECKLIST

Checklist Item	Done (Y/N)	Date Completed	Responsible	Notes
FBT register complete and all benefits captured				
Taxable values verified against source documents				
Adjustments and exemptions documented				
Grossed-up values calculated correctly				
FBT return (Form NAT 1067) prepared				
FBT return reviewed and approved				
FBT return lodged with ATO				
FBT payment made by due date				

RFBT amounts reported in STP / payment summaries	
FBT records archived (retain for 5 years)	

9. SIGN-OFF

Prepared By	Finance Manager	Director / Authorised Signatory
Name: ______________________	*Name:* ______________________	*Name:* ______________________
Signature: ___________________	*Signature:* ___________________	*Signature:* ___________________
Date: ______________________	*Date:* ______________________	*Date:* ______________________