

EMPLOYER: _____

**FRINGE BENEFITS TAX
CAR PARKING EXPENSE INFORMATION SHEET
1 APRIL 20XX TO 31 MARCH 20XX**

- 1 Have you provided car parking for your employees? Yes ☐ No ☐
*If you answered **no** to the above question, please sign and return to our office.*
- 2 Was the car parked on the employer's business premises or other leased premises for more than 4 hours between 7am and 7pm? Yes ☐ No ☐
- 3 Was there a commercial parking station located within a one kilometre radius of the premises on which the car is parked? Yes ☐ No ☐
- 4 Did the lowest fee charged by any such commercial parking station to members of the public for all-day parking on the first business day of the FBT year exceed \$X? Yes ☐ No ☐
- If you answered **yes to all the above questions**, please go to question 5, otherwise, sign and return to our office
- 5 Was the car parked at all at your commercial car parking station? Yes ☐ No ☐
- 6 Were you a public company or a subsidiary of a public company when the benefit was provided? Yes ☐ No ☐
- 7 Was your assessable income more than \$10 million for the income year ending before the start of the relevant FBT year? Yes ☐ No ☐
- 8 Are you a government body? Yes ☐ No ☐

If you answered no to all questions from 5 to 8, please sign and return to our office, otherwise, please provide general ledger extract with details of car parking expenditure.

However, please note, a car parking benefit does **not** arise where an employee incurs expenditure in relation to a car parking space and they are reimbursed by their employer for the expense incurred. In this instance, refer to the Employee Expense Payment Information Sheet.

I hereby declare the particulars shown above are true and correct in every detail.

SIGNED:
Employer / Public Officer

DATE: