

Entertainment and Recreation Expenses

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 2021 to 31 March 2022.

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			
	GST Excl	GST Incl.			No. & name* of employees	No. of Associates	No of clients	Principals (self employed)

**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.

