FORM 2

Entertainment and Recreation Expenses

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| **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) |
| |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Date of Payment** | **Amount** | | **Type of Entertainment**  *(e.g. meals, tickets to sporting events, accommodation. or travel connected with entertainment)* | **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.** | | | | | | | | |   Please provide the following information regarding all entertainment expenses paid from 1 April 2022 to 31 March 2023. | | |