1. Overview

Fringe Benefits Tax (FBT) may be applicable for the following Expense Types:

- Light Meal
- Gift to Employee ≤ $300
- Gift to Employee > $300
- Gift to Non-Employee
- Professional Services
  - Legal Expenses
  - Professional Services Consultants
- Disputed/Fraud
- Personal Use
  - Accidental Personal Use of ANU Card
- Advertising and Marketing
  - All Others
- Gift to Employee ≤ $300
- Gift to Non-Employee
- Medals, Medallions and Prizes
- Miscellaneous Operating Expenses

For more details on FBT you can visit the Taxation webpage or email the Tax Unit.

2. Select an Expense Type for an FBT Transaction.

Complete the required fields for the Expense Type.
3. Complete the Attendees section
When an FBT related Expense Type is selected the Attendees section will appear below the transaction.

The Employees Attendee Type is defaulted. Enter the number of Employees in attendance.

![Image showing Attendees section with Employees and count of 2]

4. Attendee Types
You are required to enter the Attendee Type and Attendee Count for all the people who were present at this event.

Attendee Types are classified as follows:

<table>
<thead>
<tr>
<th>Attendee Type</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee</td>
<td>ANU Employee (including Casual Employees)</td>
</tr>
<tr>
<td>Associate</td>
<td>Person related to an Employee (e.g. Spouse, Relative, etc)</td>
</tr>
<tr>
<td>Client</td>
<td>Not an Employee or Associate (includes visiting Academics; Students are generally regarded as Clients)</td>
</tr>
</tbody>
</table>

Individual names are not required just the count of Attendees for each Type to complete the transaction.

5. Complete Attendee Details
Follow the steps below to add additional Attendee Types:

1. Click on the Advanced Search button. The Search Attendees window will appear.

   ![Image showing Search Attendees window]

2. Select the appropriate Attendee Type (Associates or Clients) from the drop-down list then click Search.
3. The Attendee Type will appear in the Search Results.

4. Click Add to Expense

5. Close the Window and return to the Expense transaction. The Attendee Type will now appear in the Attendees Section.

6. Update the Attendee Count for the Type just added.

7. Repeat the steps above to add an additional Attendee Type if required.

6. Additional Information

For additional information and user guides please visit the Concur Expense Management page:

https://services.anu.edu.au/information-technology/software-systems/concur-expense-management