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

Examples of light meals include: sandwiches, hand food, salad, one-course simple meals (meals where the focus is business with the meal being ancillary).

Examples of elaborate/social meals include: Business lunch or dinner, gala dinner, pre-conference dinner with speakers (meals where the focus is social and business is ancillary).

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.

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 **Advanced Search**. The Search Attendees window will appear.

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