1. Overview

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

**Business related elaborate meals (greater than $30/head):** meals consumed at restaurants, hotels pubs and function rooms, where a sit down meal is provided, or alcohol is more than 1 drink per person.

**Business related light meals (less than $30/head):** light meals consumed at a café or coffee shop where the cost per head is less than $30. Alcohol is limited to 1 drink per person.

**Eligible seminar food or drink >4hrs:** To qualify as an eligible seminar, the seminar must:

- Be a conference, convention, lecture or training session
- It must have continuous duration of 4 hours (excluding breaks)
- Business discussions in the normal course of business are not eligible (unless it’s a training seminar)
- The sole or dominant purpose of the seminar must not be the promotion of the business; and
- The sole or dominant purpose must not be the provision of entertainment

**Food or drink consumed at a social function:** Food or drink consumed in a social setting include but are not limited to retirement functions, farewell functions, Christmas parties and cocktail parties.

**Meals (Travel only):** An elaborate meal consumed (without other forms of entertainment i.e. a show) whilst travelling on official university business.

**Gifts to Employees > $300**
2. Select an Expense Type for an FBT Transaction.

Complete the required fields for the Expense Type.

3. Complete the Attendees section excluding Gifts to employees > $300

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 excluding Gifts to employees > $300**

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 excluding Gifts to employees > $300**

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. **Attendee Types - Gifts to employees > $300**

For Gifts to employees > $300, an employee is defined as:

- An employee is a current, future or former employee.
- A current employee is someone who is entitled to receive salary and wages.
- A future employee is a person who will become a current employee
- A former employee is a person who has been a current employee.

Gifts to employees are on a named basis.

7. **Complete Attendee Details - Gifts to employees > $300**

1. When “Gifts to Employees > $300” is select as an expense type it will default to the cardholder.
2. Click the Advance Search button.

3. Select the appropriate Employee Type (Employee, Ex Employee, Future Employee)
4. Click the “New Attendee” button.

5. Add the relevant employee details and click save.

6. The employee is added to the transaction. The employees can be updated as required by ticking the check box for the employee and click the “remove” button.

8. 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