



Entertainment and FBT

1. Overview

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

The screenshot shows a web interface for expense management. At the top, there are two input fields: 'Expense Type' and 'Transaction Date'. The 'Expense Type' dropdown menu is open, showing a list of categories. The first category is '02. Entertainment', which is expanded to show several sub-options: 'Business related elaborate meals (greater than \$30/head)', 'Business related light meals (less than \$30/head)', 'Eligible seminar food or drink >4hrs', and 'Food or drink consumed at a social function'. The 'Business related elaborate meals' option is currently selected and highlighted in blue.

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.

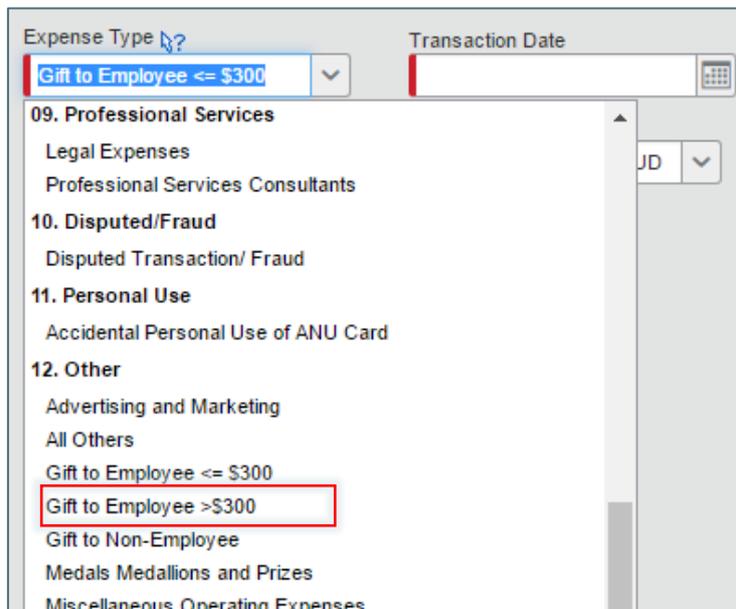
Eligible seminar food or drink >4hrs: To qualify as an eligible seminar, the seminar must:

- 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



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 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.

Attendees						
Attendees: 2 Attendee Total: AUD 150.00 Remaining: AUD 0.00						
Advanced Search Favourites Import <input type="text" value="Search Recently Used"/> Modify						
<input checked="" type="checkbox"/>	Attendee Name	Attendee Title	Company	Attendee Type	Attendee Count	Amount
<input checked="" type="checkbox"/>	Lees, Ben			Employees	2	AUD 150.00

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:

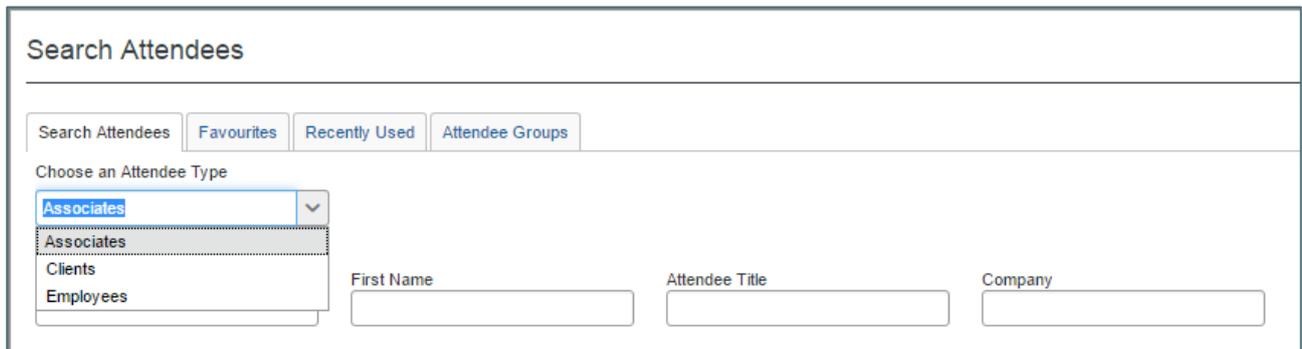
Attendee Type	Definition
Employee	ANU Employee (including Casual Employees)
Associate	Person related to an Employee (e.g. Spouse, Relative, etc)
Client	Not an Employee or Associate (includes visiting Academics; Students are generally regarded as Clients)

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:

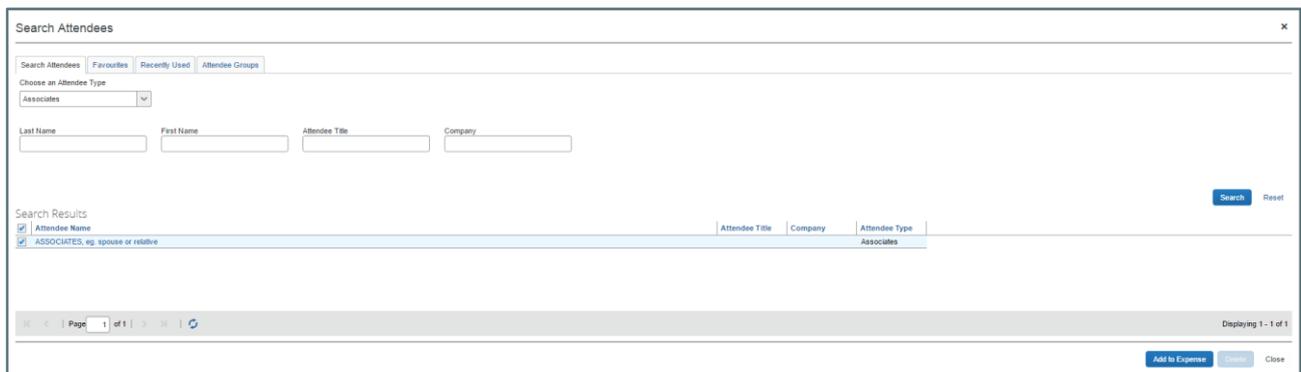
1. Click on . The Search Attendees window will appear.



2. Select the appropriate Attendee Type (Associates or Clients) from the drop-down list then click



3. The Attendee Type will appear in the Search Results.



4. Click 

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

Attendee Name	Attendee Title	Company	Attendee Type	Attendee Count	Amount
<input checked="" type="checkbox"/> ASSOCIATES, eg. spouse or relative			Associates	2	AUD 0.00
<input type="checkbox"/> Lees, Ben			Employees	1	AUD 0.00

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

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

Expense Type: Gift to Employee > \$300
 Transaction Date: 22/06/2021
 Charge Code: (C23400FIRE) Bushfire 2019
 Ledger Description: test Empl ID
 City of Purchase: Canberra, Australian Capital Terr
 Payment Type: Reimbursement
 Receipt Status: Tax Invoice
 Amount: 350.00 AUD
 GST Amount in AUD: 31.82
 Enter Vendor Name:
 Comment:
 Attendees: 1 | Attendee Total: AUD 350.00 | Remaining: AUD 0.00

Attendee Name	Attendee Title	Company	Attendee Type	EMPL ID	Amount
<input type="checkbox"/> Joe			Employees		AUD 350.00

- Select the appropriate Employee Type (Employee, Ex Employee, Future Employee)

Search Attendees

Choose an Attendee Type

- Employees
- Ex Employee
- Future Employee

First Name: Attendee Title: Company: Email Address: Country/Region:

Search Results

Attendee Name	Attendee Title	Company	Attendee Type	EMPL ID
<input type="checkbox"/>				

Page 1 of 1

4. Click the “New Attendee” button.

The screenshot shows the 'Search Attendees' dialog box. At the bottom right, the 'New Attendee' button is highlighted with a red box. Other buttons include 'Add to Expense', 'Cancel', and 'Close'. The search results area is currently empty, showing 'No data to display'.

5. Add the relevant employee details and click save.

The screenshot shows the 'Edit Attendee' dialog box. The 'Attendee Type' is set to 'Ex Employee' and the 'Last Name' is 'Test'. The 'EMPL ID' is '20202021'. The 'Save' button is highlighted with a red box. Other buttons include 'Save & Add Another' and 'Cancel'.

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.

The screenshot shows the 'Expense' form. The 'Attendees' table is visible, with the following data:

Attendee Name	Attendee Title	Company	Attendee Type	EMPL ID	Amount
Test, Test			Ex Employee	20202021	AUD 175.00
<input checked="" type="checkbox"/>	Joe		Employees		AUD 175.00

The 'Remove' button and the checkbox for 'Joe' are highlighted with red boxes. The 'Save' button is also highlighted with a red box. Other buttons include 'Itemize', 'Allocate', 'Attach Receipt', and 'Cancel'.

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>