

**From:** Angeline Chai [mailto:angeline.chai@imagination.com]  
**Sent:** Friday, 9 December 2011 1:40 AM  
**To:** FBT Consultation  
**Subject:** FBT Reform on LAFHA enquiry

Dear Raylee,

we would like to understand better regarding the proposed FBT reform on LAFHA benefits as follows,

section 2.1.5 maintaining a home for own use: in the case of a visa 457 holder who is maintaining their home overseas for their use and work and lease a property in Australia for a certain period of time, would he/she still be entitled to claim tax deduction on his/her leased property rental and food expense amount under the reformed scheme?

In case the visa holder is not entitled based on the above situation, how about based on the fly-in-fly-out arrangement? since the visa 457 holder will be based in Sydney and required to fly-in-fly-out nationwide depending on the project location, is there any criteria such as travel frequency or length of stay that can enable him/her to be entitled for tax deduction?

Lastly, in our situation, this visa 457 holder is an internal transfer from overseas who is requested to work in Australia to expand the local subsidiary business in Australia. In view of this, is there a more appropriate visa type that he/she can use to be eligible to claim tax deduction for the LAFHA benefit?

Thanking you and hope to hear from you soon.

Angeline Chai  
Finance Manager

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Imagination · Sydney

Suite 36, Jones Bay Wharf, 26-32 Pirrama Road, Pyrmont, Sydney, NSW 2009, Australia

Tel +61 2 8572 8700 Fax +61 2 9660 2800

[www.imagination.com](http://www.imagination.com)

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Imagination (Australia) Pty Ltd

ABN 14 099 809 319

Registered Office: Suite 36, Jones Bay Wharf, 26-32 Pirrama Road, Pyrmont, Sydney, NSW 2009, Australia

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