



Legislative Instrument

Fringe Benefits Tax Assessment – Adequate Alternative Records (Relocation Transport) Determination 2022

I, [insert], Deputy Commissioner of Taxation, make this determination under subsection 123AA(2) of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA).

[insert]

Deputy Commissioner of Taxation
Policy, Analysis and Legislation
Law Design and Practice
Dated: dd month yyyy

1. Name of instrument

This determination is the *Fringe Benefits Tax Assessment – Adequate Alternative Records (Relocation Transport) Determination 2022*.

2. Commencement

This instrument commences on 1 April 202X.

3. Determination

- (1) For the purposes of subsection 123AA(2) of the FBTAA, the following matters are specified:
- (a) the FBT year ending 31 March 202X, and all subsequent FBT years;
 - (b) the statutory evidentiary document consisting of the declaration referred to in paragraph 61B(c) of the FBTAA;
 - (c) the class of persons described in subsection 3(2); and
 - (d) the alternative records described in section 4.
- (2) The class of persons described for the purposes of paragraph 3(1)(c) are employers that provide an expense payment fringe benefit described in section 61B of the FBTAA, in circumstances where:
- (a) the employer provided an employee, or the employee's associate, with an expense payment fringe benefit in respect of relocation transport in a year of tax;
 - (b) the employee or associate used a car that they own or lease;
 - (c) the employee or associate is reimbursed on a cents per kilometre basis for that relocation transport; and
 - (d) the employer relies on the adequate alternative records provision contained in subsection 123AA(1) of the FBTAA.

4. Adequate alternative records

- (1) Records are adequate alternative records for the purposes of paragraph 3(1)(d) if they are written in English and contain all of the following information:
- (a) the name of the employee, or associate of the employee, receiving the benefit;
 - (b) the number of persons who are a family member, or an associate receiving the benefit, that travelled in the car;
 - (c) the make and model of the car driven;
 - (d) the address of the departure location;
 - (e) the address of arrival location;
 - (f) the date or dates of travel; and
 - (g) the total number of whole kilometres travelled between the address of departure and the address of arrival.
- (2) The information specified in subsection 4(1) of this instrument may be contained in:
- (a) any type of record; and
 - (b) any number of records.

Note 1: The number of family members for the purposes of paragraph 4(1)(b) would include the employee, if they travelled in the car.

Note 2: The number of kilometres identified in paragraph 4(1)(g) will be used to calculate the reduction amount based on the 'basic car rate' and 'supplementary car rate' as defined in subsection 136(1) of the FBTA.