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## Legislative Instrument

# Fringe Benefits Tax Assessment – Adequate Alternative Records (Travel Diaries) Determination 2022

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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

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### 1. Name of instrument

This determination is the *Fringe Benefits Tax Assessment – Adequate Alternative Records (Travel Diaries) 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 a ‘travel diary’ as defined in subsection 136(1) 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:
- (a) provide an employee with one of the following fringe benefits in respect of travel undertaken in an FBT year:
    - (i) an expense payment fringe benefit that is an extended travel expense payment benefit (other than an international aircrew expense payment benefit), where the employer is required to obtain a ‘travel diary’ from the recipient of the benefit under paragraph 24(1)(d) of the FBTAA;
    - (ii) a property fringe benefit that is an extended travel property benefit (other than an international aircrew property benefit), where the employer is required to obtain a ‘travel diary’ from the recipient of the benefit under paragraph 44(1)(d) of the FBTAA; or

- (iii) a residual fringe benefit that is an extended travel residual benefit (other than an international aircrew residual benefit), where the employer is required to obtain a 'travel diary' from the recipient of the benefit under paragraph 52(1)(d) of the FBTA; and
- (b) can reduce the taxable value of the fringe benefit under the applicable 'otherwise deductible rule' in the FBTA; and
- (c) choose not to obtain the relevant travel diary, and instead rely on the adequate alternative records provision contained in subsection 123AA(1) of the FBTA.

#### **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 recipient receiving the benefit;
  - (b) the duration of the travel;
  - (c) for each activity undertaken by the employee in the course of producing their assessable income while undertaking the travel, the:
    - (i) place where the activity was undertaken;
    - (ii) date and approximate time when the activity commenced;
    - (iii) duration of the activity; and
    - (iv) nature of the activity.
- (2) The information specified in paragraph 4(1)(c) must be recorded before, at the time of, or as soon as reasonably practicable after, the relevant activity took place.
- (3) The information specified in subsection 4(1) may be contained in:
  - (a) any type of record; and
  - (b) any number of records.