

The University of Adelaide - Meal & Entertainment Tax Guide (February 2022)

Determine FBT treatment using matrix from left to right (i.e. venue > event > benefit)



Venue	Event	Nature of benefits provided		Employee		Associates		Travelling Employee (i.e. overnight travel)		Non-Employee		
				FBT (Y/N)	Account/GST	FBT (Y/N)	Account/GST	FBT (Y/N)	Account/GST	FBT (Y/N)	Account/GST	
On University premises	Working lunch, training session, planning day (any duration)	Sustenance, morning and afternoon tea, light lunch, finger foods (e.g. sandwiches, catered finger foods) without alcohol.		N	2790 AUSGST10	Y	2786 AUSGST10	N	2781 AUSGST10	N	2790 AUSGST10	
		Sit down meals (i.e. more elaborate meals) with or without alcohol.		Y	2786 AUSGST10	Y	2786 AUSGST10	N	2781 AUSGST10	N	2787 AUSFREE	
	Social functions, University events	National Wine Centre (NWC) Catered	Catering, equipment hire, decorations or entertainment sourced and invoiced by NWC to the University.	N	2790 AUSGST10	N	2790 AUSGST10	N	2790 AUSGST10	N	2790 AUSGST10	
		Other Caterer (Not NWC)	E.g. Light lunch, sit down meals, with or without alcohol (i.e. more elaborate than sustenance) at alumni events or networking events as a guest.	Y	2786 AUSGST10	Y	2786 AUSGST10	Y	2786 AUSGST10	N	2787 AUSFREE	
Off University premises	Conference, Seminar	> 4 hours	Food and drink provided at a seminar (e.g. conference, convention, lecture, training session, or education course). Excludes business meetings where dominant purpose is to promote University business (e.g. planning days and retreats) - coding below would apply.	N	2332 (Academic) 2361 (Professional) AUSGST10	Y	2786 AUSGST10	N	2781 AUSGST10	N	2787 AUSFREE	
		< 4 hours	Food and drink provided at a seminar (e.g. conference, convention, lecture, training session, or education course), including sit down meals, with or without alcohol. Also includes breakfast meetings, team lunches.	Y	2786 AUSGST10	Y	2786 AUSGST10	N	2781 AUSGST10	N	2787 AUSGST10	
			Light refreshments provided immediately prior to or following a seminar (no alcohol).	N	2332 (Academic) 2361 (Professional) AUSGST10	Y	2786 AUSGST10	N	2781 AUSGST10	N	2790 AUSGST10	
	Social functions, University events	National Wine Centre (NWC)	Catering, equipment hire, decorations or entertainment sourced and invoiced by NWC to the University.		N	2790 AUSGST10	N	2790 AUSGST10	N	2790 AUSGST10	N	2790 AUSGST10
			Catering, equipment hire, decorations or entertainment NOT sourced and invoiced by NWC to the University.		Y	2786 AUSGST10	Y	2786 AUSGST10	Y	2786 AUSGST10	N	2787 AUSFREE
		E.g. graduation dinner, overseas events or service awards as a guest. Note: The employee receiving the service award will be exempt from FBT.		Y	2786 AUSGST10	Y	2786 AUSGST10	Y	2786 AUSGST10	N	2787 AUSFREE	
		Food and drink provided at a restaurant, café, hotel etc. Also includes minor refreshments e.g. pizza (includes on-campus cafes).		Y	2786 AUSGST10	Y	2786 AUSGST10	Y	2786 AUSGST10	N	2787 AUSFREE	
Other	On duty	Light lunch, sustenance provided to staff on duty with a specific role (e.g. ushering guests, students etc.) at events on or off University premises (e.g. graduation ceremonies, student orientation week, lunches, public lectures). No alcohol is to be consumed when performing duties. Specific role should be communicated to staff member and documented.		N	2790 AUSGST10	Y	2786 AUSGST10	N	2781 AUSGST10	N	2790 AUSGST10	
	Recreational Entertainment	Sporting events, corporate cup, gala dinners, team building events such as bowling, paintball, rockclimbing etc. Need to provide list of names of any attending University employees.		Y	2788 AUSGST10	Y	2788 AUSGST10	Y	2788 AUSGST10	N	2789 AUSFREE	
	Gifts	Value < \$300 (incl. GST). E.g. Christmas hamper, bottle of wine, gift vouchers <u>and</u> provided on an infrequent basis.		N	2776 AUSGST10	N	2776 AUSGST10	N	2776 AUSGST10	N	2776 AUSGST10	
Value ≥ \$300 (incl. GST). E.g. Christmas hamper, bottle of wine, gift vouchers. Note: FBT May also apply to gifts < \$300 that are provided on a frequent basis.		Y	2776 AUSGST10	Y	2776 AUSGST10	Y	2776 AUSGST10	N	2776 AUSGST10			