

The University of Adelaide - Meal & Entertainment Tax Guide (Nov 2013)

Category	Description	Employee	GST Code	Associates* (Family and Friends)	GST Code	Travelling Employee	GST Code	Non-Employee (Clients, Students)	GST Code	Comments
Light Refreshments/ Meals – On Premises	<ul style="list-style-type: none"> Morning/afternoon teas Take away coffees Finger foods during trainings Light meals on premises when working overtime 	2777 or 2832 (if paid on T&E corporate card) 2790 (if paid by AP) No FBT	AUSGST10	2786 FBT	AUSGST10	2777 or 2832 (if paid on T&E corporate card) 2790 (if paid by AP) No FBT	AUSGST10	2777 or 2832 (if paid on T&E corporate card) 2790 (if paid by AP) No FBT	AUSGST10	Not entertainment for any participants except for associates.
Social Functions, Graduation Dinners & Service Awards	<ul style="list-style-type: none"> All social functions on or off premises. Includes the cost of venue/equipment hire Includes Christmas parties Retirement & long service award functions 	2786 FBT	AUSGST10	2786 FBT	AUSGST10	2786 FBT	AUSGST10	2787 No FBT	AUSFREE	Note: Where a function is held on university premises solely as a means of recognising the special achievements of an employee in a matter relating to the employment of the employee. This only applies to the employee in question and their associates. For this, code to 2832 or 2790 as applicable.
Meals Off Premises	<ul style="list-style-type: none"> Coffees, light lunches Restaurant meals Meals whilst travelling during business hours (not overnight stay) 	2786 FBT	AUSGST10	2786 FBT	AUSGST10	2781 (Domestic travel) No FBT	AUSGST10	2787 No FBT	AUSFREE	Meals off premises (including on-campus cafes) are entertainment except where a travelling staff member is away on University business.
Recreational Entertainment	<ul style="list-style-type: none"> Sporting events i.e. cricket or football Cruises/tours (whether part of a conference package or not) Staff activity functions i.e. golf days/fun team building days 	2788 FBT	AUSGST10	2788 FBT	AUSGST10	2788 FBT	AUSGST10	2789 No FBT	AUSFREE	Recreational entertainment is a reportable fringe benefit. Note that benefits provided to an associate should be 'attached' to the employee they are connected with.
Graduations/Functions Catering – on or off premises	<ul style="list-style-type: none"> Graduations - finger food/drinks (no alcohol) Same rules apply for overseas graduations & Alumni functions Note – no sit down meals.	2832 (if paid on T&E corporate card) 2790 (if paid by AP) No FBT	AUSGST10	2786 FBT	AUSGST10	2832 (if paid on T&E corporate card) 2790 (if paid by AP) No FBT	AUSGST10	2832 (if paid on T&E corporate card) 2790 (if paid by AP) No FBT	AUSGST10	No FBT for employees where the entertainment is incidental to their employment activities.
Public Seminar > 4 Hours Meals/Drinks	<ul style="list-style-type: none"> Conferences Single day-long seminars Must be 4 hours or more, excluding breaks Not restricted to employees 	2332 (Academic Staff) 2361 (Professional Staff) No FBT	AUSGST10	2786 FBT	AUSGST10	2332 (Academic Staff) 2361 (Professional Staff) No FBT	AUSGST10	2567 No FBT	AUSGST10	Specific exemption for staff where the Seminar exceeds 4 hours.

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Training > 4 hours with Meal – Off Premises	<ul style="list-style-type: none"> Off-site planning days A day's training on a new computer system Allows a sit down meal (no alcohol) Staff-only Must be off premises 	2332 (Academic Staff) 2361 (Professional Staff) No FBT	AUSGST10	2786 FBT	AUSGST10	2332 (Academic Staff) 2361 (Professional Staff) No FBT	AUSGST10	2567 No FBT	AUSGST10	The entire training session must be off premises for this exemption to apply.
Training > 4 Hours with Meal – On Premises	<ul style="list-style-type: none"> Planning day/Training held on University premises with sit down meal 	2786 FBT	AUSGST10	2786 FBT	AUSGST10	2781 (Domestic) 2782 (International) No FBT	AUSGST10	2787 No FBT	AUSFREE	Sit down meals held on University premises will be entertainment for local staff.
Professional Development Seminars with Light Drinks/Snacks - Off premises	<ul style="list-style-type: none"> Professional Development Seminars with drinks/finger food 	2332 (Academic Staff) 2361 (Professional Staff) No FBT	AUSGST10	2786 FBT	AUSGST10	2332 (Academic Staff) 2361 (Professional Staff) No FBT	AUSGST10	2567 No FBT	AUSGST10	Not entertainment.
Short Training Session with Sit Down Meal	<ul style="list-style-type: none"> Seminar/information session followed by a sit down meal 	2786 FBT	AUSGST10	2786 FBT	AUSGST10	2786 FBT	AUSGST10	2787 No FBT	AUSFREE	Entertainment, not covered by any other exemption.
GIFTS										
Gifts provided to employees: - Value under \$300 (incl. GST) - Value over \$300 (incl. GST)	<ul style="list-style-type: none"> Christmas hamper, bottle of wine, gift voucher 	2776 No FBT 2776 FBT	AUSGST10 AUSGST10	N/A N/A		N/A N/A		N/A N/A		Senior Taxation Accountant to apply FBT to amounts over \$300 (incl. GST).

Notes:

- GST: Please note that the tax code can be AUSGST10 only if GST has been charged to the University and we hold a valid tax invoice for the acquisition. Otherwise the full amount to be coded to AUSFREE.
- FBT and GST interaction: Where an event is subject to FBT, the GST inclusive cost must be apportioned between employees/associates and non-employees
 - The employees/associates' portion is subject to FBT and the GST is claimable - account codes are 2786 or 2788 with GST coding AUSGST10, ACQO
 - The non-employees' portion is not subject to FBT, the GST is not claimable and the GST inclusive amount to be coded to 2787 or 2789 with GST coding ZERO, AUSFREE, ACNO.

*Associates are family members of employees