

## Fringe Benefit Tax

Fax to 02 9911 3011

On the 31<sup>st</sup> of March or

Email [fbt@fleetplus.com.au](mailto:fbt@fleetplus.com.au)

Employee Declaration 1<sup>st</sup> April 2011 - 31<sup>st</sup> March 2012

Days Unavailable For Private Use

Company .....

Division .....

Driver's Name .....

Vehicle Rego Number .....

Driver's signature .....

**Note: The ATO can check alternate records to verify your declaration. False or misleading information is a breach of the Tax Act.**

### Days available for private use

If a car is available for private use every day of the year, you are not required to keep records of when the car is available. But you must record the days when the car is not used or not available for private travel. Refer to: <http://www.ato.gov.au>

### Examples:

- Car left at work whilst on an interstate/overseas trip - keys left in the possession of employer
- Car locked up in safe storage (away from home) and keys left in the possession of employer
- The day of vehicle drop off and pick up **do not** qualify as 'not available'.
- Days not available **does not** affect your annualised kilometers, only your FBT payable

Reason vehicle was 'not available' full description where vehicle and keys were left	Date dropped off	Date picked up	Total exempt days