FORM 2

Entertainment and Recreation Expenses

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| **Depending on the circumstances, entertainment expenses incurred are treated as:*** Tax deductible and not liable to FBT;
* Not deductible and not liable to FBT; or
* Tax deductible and liable to FBT
 | **The determining factors are:*** Where the entertainment took place; and
* Who were the attendees (employees and associates, clients)
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| **Date of Payment** | **Amount** | **Type of Entertainment***(e.g. meals, tickets to sporting events, accommodation. or travel connected with entertainment)* | **Location/Venue** | **Attendees** |
| **GST Excl** | **GST Incl.** | No. & name\* of employees | No. of Associates | No of clients | Principals (self employed) |
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| *\*Names are only required for recreation benefits such as tickets to events (not corporate box), corporate golf day etc.***Note that we are able to provide you with details of the FBT treatment of most entertainment and recreation expenses. Please contact our office should you require further information.** |

Please provide the following information regarding all entertainment expenses paid from 1 April 2022 to 31 March 2023. |