Australian Government
Australian Taxation Office

Fringe benefits tax (FBT) return 2025
1 April 2024 to 31 March 2025

10670125

WHEN COMPLETING THIS RETURN

For help with completing this return visit **ato.gov.au/FBT2025**

- Print clearly using a black pen only.
- Use BLOCK LETTERS and print one character in each box. S M I T H S T
- Place X in all relevant boxes.
- Send your completed form and attachments to:
  Australian Taxation Office
  GPO Box 9845
  [insert the name, state and postcode of your capital city]

Business details

1 Tax file number (TFN)

See the Privacy note in the Declaration on page 4 of this return.

2 Australian business number (ABN) (if applicable)

3 Name of trustee or senior partner

INDIVIDUAL

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given name/s

OR

NON-INDIVIDUAL (company, partnership, trust etc)

Name of corporate trustee/senior partner

4 Name of employer

INDIVIDUAL

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given name/s

OR

NON-INDIVIDUAL (company, partnership, trust etc)

5 Postal address

Suburb/town/locality

State/territory (Australia only)

Postcode (Australia only)

Country if outside Australia

6 Previous name and/or postal address

If the employer name and/or postal address has changed, print it exactly as shown on the last FBT return lodged.

A change of name must be supported by a copy of the documentary evidence.

INDIVIDUAL

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given name/s

OR

NON-INDIVIDUAL (company, partnership, trust etc)

PREVIOUS POSTAL ADDRESS

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

7 Current business/trading name and/or address

If your business/trading name and/or address has changed since last year, or this is your first FBT return, print the details here.

BUSINESS/TRADING NAME

BUSINESS/TRADING ADDRESS

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

8 Previous name of trustee or senior partner

If your organisation is a trust or partnership, and your details have changed, show the name of the trustee or the senior partner of your organisation as shown on the last FBT return lodged.

INDIVIDUAL

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given name/s

OR

NON-INDIVIDUAL (company, partnership, trust etc)

Name of corporate trustee/senior partner

9 Name of the person to contact

Provide details below (if applicable) of the person we can contact, if needed, regarding the information in this return.

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Family name

First given name

Other given name/s

Daytime contact phone number

Email address (please use BLOCK LETTERS)

10 Number of employees receiving fringe benefits during the period 1 April 2024 to 31 March 2025

☐☐☐,☐☐☐

11 Hours taken to prepare and complete this form

Visit **ato.gov.au/FBT2025** for more information. Do not include tax agent's time. ☐☐☐ hours

12 Do you expect to lodge FBT return forms for future years?

No ☐ We will cancel your FBT registration and future instalments Yes ☐

13 Electronic funds transfer (EFT)

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before. Write the BSB number, account number and account name below. Visit **ato.gov.au/FBT2025** for more information.

BSB number (must be six numbers) ☐☐☐☐☐☐ Account number ☐☐☐ ☐☐☐☐ ☐☐☐

Account name

Return calculation details

Visit **ato.gov.au/FBT2025** for more information.

14 Calculated fringe benefits taxable amounts (whole dollars only)

A Type 1 aggregate amount $☐☐☐,☐☐☐,☐☐☐·✕✕ × 2.0802 = $☐☐☐,☐☐☐,☐☐☐·✕✕ *A*

B Type 2 aggregate amount $☐☐☐,☐☐☐,☐☐☐·✕✕ × 1.8868 = $☐☐☐,☐☐☐,☐☐☐·✕✕ *B*

C Aggregate non-exempt amount (hospitals, ambulances, public benevolent institutions and health promotion charities only) or $☐☐☐,☐☐☐,☐☐☐·✕✕ *C*

15 Fringe benefits taxable amount

(A + B) **or** *C* $☐☐☐,☐☐☐,☐☐☐·✕✕

16 Amount of tax payable (47% of item 15 amount)

$☐☐☐,☐☐☐,☐☐☐·☐☐

17 Aggregate non-rebatable amount

Only complete this item if you are a rebatable employer. Visit **ato.gov.au/FBT2025** for more information.

$☐☐☐,☐☐☐,☐☐☐·☐☐

18 Amount of rebate 47% of (item 16 amount less item 17 amount)

Only complete this item if you are a rebatable employer. Visit **ato.gov.au/FBT2025** for more information.

$☐☐☐,☐☐☐,☐☐☐·☐☐

19 Sub-total (item 16 amount less item 18 amount)

$☐☐☐,☐☐☐,☐☐☐·☐☐

20 Less instalment amounts reported on activity statements

Visit **ato.gov.au/FBT2025** for more information.

$☐☐☐,☐☐☐,☐☐☐·✕✕

21 Payment due

$☐☐☐,☐☐☐,☐☐☐·☐☐

or

22 Credit due to you

$☐☐☐,☐☐☐,☐☐☐·☐☐

23 Details of fringe benefits provided

Type of benefits provided (1 April 2024 to 31 March 2025)		Number	WHOLE DOLLARS ONLY Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) – (b) – (c)
Cars using the statutory formula	A					
Cars using the operating cost method	B					
Loans granted	C					
Debt waiver	D					
Expense payments	E					
Housing – units of accommodation provided	F					
Employees receiving living-away-from-home allowance (show total paid including exempt components)	G					
Board	J					
Property	K					
Income tax exempt body – entertainment	L					
Other benefits (residual)	M					
Car parking	N					
Meal entertainment	P					

Declarations

Penalties may be imposed for giving false or misleading information.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However, if you do not provide the TFN, the processing of this form may be delayed.

We are also authorised by the *Fringe Benefits Tax Assessment Act 1986* and the *Taxation Administration Act 1953* to ask for information on this form as we require it to help us administer relevant taxation laws. If the information is not collected, there could be a delay in processing your return or an error in an assessment.

For more information about fringe benefits tax and your privacy go to **ato.gov.au/FBTprivacy** and **ato.gov.au/privacy**

24 Tax agent's declaration

I declare that this return has been prepared in accordance with information provided by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge this return.

Name of tax agent

Tax agent registration number

Signature of tax agent*

Date

Day / Month / Year

* If the tax agent is a partnership or a company, this declaration must be signed by a person authorised by that partnership or company to sign on its behalf.

25 Employer's declaration – where the employer lodges the return

I declare that the information in this return is true and correct.

Name of employer

Signature of employer*

Date

Day / Month / Year

* Proprietor, partner, public officer, trustee or, for government departments and authorities, the delegated officer.

This return will not be regarded as having been lodged unless the appropriate declaration has been signed by the tax agent or the employer.