



**Checklist of FBT and GST on Entertainment**

<b>Circumstances in which food or drink provided either on or off business premises</b>	<b>Meal Entertainment (Yes / No)</b>	<b>Subject to FBT (Yes / No)</b>	<b>GST Code</b>	<b>Account Code</b>
<p>Morning &amp; Afternoon teas</p> <p>1. Provided on employer's business premises:</p> <p>a) light refreshments that include morning / afternoon teas and light lunches</p> <p>- employees &amp; associates - clients</p>	<p>No No</p>	<p>No No</p>	<p>C C</p>	<p>5271 5271</p>
<p>2. In a in-house dining facility: (not a social function):</p> <p>- employees &amp; associates - clients</p> <p>(at social function):</p> <p>- employees &amp; associates - clients</p>	<p>No No  Yes Yes</p>	<p>No No  Yes No</p>	<p>C C  C P</p>	<p>5271 5271  5272 5271</p>
<p>3. Business lunches / dinners at a restaurant or similar venue:</p> <p>- employees &amp; associates - clients</p>	<p>Yes Yes</p>	<p>Yes No</p>	<p>C P</p>	<p>5272 5271</p>
<p>4. While travelling (employer pays for all meals):</p> <p>- employees - accompanying associates - clients</p>	<p>No Yes Yes</p>	<p>No Yes No</p>	<p>C C P</p>	<p>5271 5272 5271</p>