

## FBT Questionnaire

1. Cars – Do you provide motor vehicles owned by your business to your employees or their associates?
  - Are your employees or their associates take the motor vehicles home over night?
  - Do you park the motor vehicles at your business premise at night?
  - Does any of your suppliers or clients provide their motor vehicles to your employees or their associates?
  
2. Entertainment and Recreation Expenses - Do you provide any meals or other forms of entertainment to your employees or their associates?
  - Christmas party
  - Corporate boxes
  - Tickets to sporting or other events
  - Does any of your employees or their associates receive entertainment or recreation from your suppliers or clients?
  
3. Car parking – Do you hire car parks for your business and let your employees or their associates park in those car parks?
  
4. Loans – Do you loan money to your employees or associates?
  
5. Provision of Housing – Do you let your employees or their associates stay in residential properties that are owned by the business?
  
6. Living away from home allowance – Do you pay an allowance to your employee to cover additional expenses in respect of accommodation, meals and living disadvantages while he/she is living away from their home for employment reasons?
  
7. Debt waivers – Did you forgive an amount owed by your employees or their associates to the business?
  
8. Board – Do you provide meals and accommodation to your employees or their associates?
  
9. Property – Do you provide a property to your employees or their associates at a cost that's below market rate? Property includes:



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- All goods of the employer, including animals;
- Real property, such as land and buildings; and
- A chose in action, such as copyright.

10. Expense payment – Do you pay expenses for your employees or their associates? Or do you reimburse your employees or their associates for an expense incurred by them?

11. Have you accrued customer loyalty points via business expenditures through a personal customer loyalty program (for example, Qantas Frequent Flyer Program) and subsequently used those customer loyalty points to pay for personal expenses?

12. Other (Residual) – Do you provide to your employees or their associates benefits or usage of anything other than anything above?

- Right;
- Privilege; or
- Service or facility.

