Legislative Instrument

Fringe Benefits Tax Assessment – Adequate Alternative Records (Travel Diaries) Determination 2022

I, [insert], Deputy Commissioner of Taxation, make this determination under subsection 123AA(2) of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA).

**[insert]**

Deputy Commissioner of Taxation

Policy, Analysis and Legislation

Law Design and Practice

Dated: dd month yyyy

## Name of instrument

This determination is the *Fringe Benefits Tax Assessment – Adequate Alternative Records (Travel Diaries) Determination 2022.*

## Commencement

This instrument commences on 1 April 202X.

## Determination

1. For the purposes of subsection 123AA(2) of the FBTAA, the following matters are specified:
2. the FBT year ending 31 March [202X], and all subsequent FBT years;
3. the statutory evidentiary document consisting of a ‘travel diary’ as defined in subsection 136(1) of the FBTAA;
4. the class of persons described in subsection 3(2); and
5. the alternative records described in section 4.
6. The class of persons described for the purposes of paragraph 3(1)(c) are employers that:
7. provide an employee with one of the following fringe benefits in respect of travel undertaken in an FBT year:
	* 1. an expense payment fringe benefit that is an extended travel expense payment benefit (other than an international aircrew expense payment benefit), where the employer is required to obtain a ‘travel diary’ from the recipient of the benefit under paragraph 24(1)(d) of the FBTAA;
		2. a property fringe benefit that is an extended travel property benefit (other than an international aircrew property benefit), where the employer is required to obtain a ‘travel diary’ from the recipient of the benefit under paragraph 44(1)(d) of the FBTAA; or
		3. a residual fringe benefit that is an extended travel residual benefit (other than an international aircrew residual benefit), where the employer is required to obtain a ‘travel diary’ from the recipient of the benefit under paragraph 52(1)(d) of the FBTAA; and
8. can reduce the taxable value of the fringe benefit under the applicable ‘otherwise deductible rule’ in the FBTAA; and
9. choose not to obtain the relevant travel diary, and instead rely on the adequate alternative records provision contained in subsection 123AA(1) of the FBTAA.

## Adequate alternative records

1. Records are adequate alternative records for the purposes of paragraph 3(1)(d) if they are written in English and contain all of the following information:
2. the name of the recipient receiving the benefit;
3. the duration of the travel;
4. for each activity undertaken by the employee in the course of producing their assessable income while undertaking the travel, the:
	* 1. place where the activity was undertaken;
		2. date and approximate time when the activity commenced;
		3. duration of the activity; and
		4. nature of the activity.
5. The information specified in paragraph 4(1)(c) must be recorded before, at the time of, or as soon as reasonably practicable after, the relevant activity took place.
6. The information specified in subsection 4(1) may be contained in:
7. any type of record; and
8. any number of records.