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FOI 3880
Document 1

From: s 22 @TREASURY.GOV.AU>
Sent: Monday, August 5, 2024 10:24 AM
To: s 22 @TREASURY.GOV.AU>
Cc: Cai, Yi Yong <YiYong.Cai@treasury.gov.au>; White, Damien <Damien.White@TREASURY.GOV.AU>; Robinson, Marty <Marty.Robinson@TREASURY.GOV.AU>; Bultitude, Susan <Susan.Bultitude@TREASURY.GOV.AU>; Berger-Thomson, Laura <Laura.Berger-Thomson@TREASURY.GOV.AU>
Subject: RE: Urgent for your consideration | CHIA, National Shelter and Property Council joint position on Build to Rent legislation[~~SEC=PROTECTED~~]

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Thanks, s 22

Do you know what the estimated costs is over the forward estimates?

s 22

From: s 22 [\[REDACTED\]@TREASURY.GOV.AU](mailto:[REDACTED]@TREASURY.GOV.AU)
Sent: Monday, July 29, 2024 2:39 PM
To: Cai, Yi Yong <YiYong.Cai@treasury.gov.au>
Cc: Robinson, Marty <Marty.Robinson@TREASURY.GOV.AU>; Bultitude, Susan <Susan.Bultitude@TREASURY.GOV.AU>
Subject: FW: Urgent for your consideration | CHIA, National Shelter and Property Council joint position on Build to Rent legislation [SEC=OFFICIAL]

OFFICIAL

YY – fyi. Can you please give me a call when you have a minute. Want to test the costing that's in this document.

s 22

From: s 22
Sent: Wednesday, 29 January 2025 12:47 PM
To: Kennedy, Darren
Subject: Request for information[~~SEC-PROTECTED, CAVEAT-SH:CABINET~~]

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Hi Darren

Grateful if you could please assist with a policy costing.

Please cost a proposal with the following elements:

1. Allow small businesses to deduct up to \$20,000 per year for meal and entertainment expenses, excluding alcohol.

- The scope of meal and entertainment expenses is per current ATO interpretation.
- There is no requirement for FBT to apply before these expenses can be deducted.
- Small businesses are those with an aggregated turnover of less than \$10 million.

2. Any meal and entertainment fringe benefits provided to employees under element 1 above, including their families and associates, by an employer will be exempt from Fringe Benefits Tax.

3. In addition, cost the following variations:

- Sensitivity analysis based on different take up rates and claim rates.
- Meal and entertainment eligible expenses are limited to the meal component.
- Businesses with employees are eligible.

Could you please get back to me by Friday morning? Let me know if any issues.

Thank you

s 22

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