

# Fringe Benefits Tax Declaration

01 April 2024 to 31 March 2025

## Employee Details

Employee Name:	_____	Employee ID:	_____
Employee Email:	_____	Employee Mobile:	_____
Address:	_____ _____		
Employer:	_____		
Vehicle Make:	_____	Vehicle Model:	_____
Registration:	_____	Contract No:	_____

Complete only the relevant declarations below. Refer to 'How to Complete your Fringe Benefits Tax Declaration' for more information. On completion of this form, please print and sign by hand.

## Days Unavailable Declaration

I declare that the above mentioned vehicle was unavailable for personal use for a total of _____ days this FBT year.  I have completed the Days Unavailable for Private Use Reckoner on the following pages.	Employee Signature: _____
	Date: ____/____/____

## Employee Contribution Declaration

I declare that I contributed payment to motor vehicle expenses for the above mentioned vehicle. I further declare that payment was not made from Pre-Tax/Gross Salary, nor have I claimed a reimbursement for these amounts.  The total amount of contributions this FBT year was \$ _____  I attach copies of receipts confirming the total amount of contributions made.  <i>Note: This does NOT include post tax contributions through payroll.</i>	Employee Signature: _____
	Date: ____/____/____

# Days Unavailable for Private Use

**FBT Year: 01 April 2024 to 31 March 2025**

Complete, sign and attach this page to your Fringe Benefits Tax Declaration if you are making a Days Unavailable Declaration. If you are **not** making a Days Unavailable Declaration, **you do not need to complete this form.**

## Employee Details

<b>Employee Name:</b>	_____	<b>Employee ID:</b>	_____
<b>Employee Email:</b>	_____	<b>Employee Mobile:</b>	_____
<b>Address:</b>	_____		
<b>Vehicle Make:</b>	_____	<b>Vehicle Model:</b>	_____
<b>Registration:</b>	_____	<b>Contact No:</b>	_____

## Days Unavailable Declaration

An employee's Reportable Fringe Benefit amount can be reduced where the car is deemed to be unavailable for private use (as defined by legislation and ATO rulings) by an employee or their associate. Associates are broadly defined as spouse, partners, children or relatives.

### Definition of Days Unavailable

An employee should only treat a day as unavailable for private use in the following circumstances:

1. You hold a vehicle and you are away from home and the vehicle is garaged on your employer's premises for greater than a full 24-hour period and you have handed the set of keys to your employer's authorised Key Custodian. The Key Custodian must not be authorised to use the vehicle for private purposes and is not to provide the keys to any other person during your absence.
2. The vehicle is in a vehicle repair shop for extensive repairs for a full 24-hour day and the vehicle repairer holds the keys. Evidence from the repairer will be required to confirm the total period for which the vehicle was unavailable for personal use.

The table below should be completed, signed and dated and attached to the Fringe Benefits Tax Declaration (which also must be signed) for the above mentioned vehicle. You should record the total of your Days Unavailable for private use calculated on this form in the "Days Unavailable Declaration" section on the Fringe Benefits Tax Declaration. If, after reading the guidance on this form, you have questions on Days Unavailable for private use, please contact your Company Fleet Manager for further information.

Date vehicle dropped off	Date vehicle collected	Number of Days Unavailable for private use	Key Custodians	Location of vehicle during this period
<b>Total Number of Days Unavailable for private use</b>				

By signing this document, the employee acknowledges that he or she has read and understood the definition above on what constitutes a Day Unavailable for private use and has only recorded days as unavailable for private use that fall within those rules.

I can confirm the above vehicle was unavailable for private use during the period stated and that the set of keys were left with the Employer.	
<b>Employer Signature:</b>	_____
<b>Date:</b>	____/____/____

<b>Employee Signature:</b>	_____
<b>Date:</b>	____/____/____

# How to Complete your Fringe Benefits Tax Declaration

## Minimising your FBT Liability

To assist in calculating your Fringe Benefits Tax (FBT) Liability for the last FBT year, we need you to complete FBT Declarations. These declarations assist your employer and Toyota Fleet Management in calculating your FBT Liability. It also ensures that your FBT Liabilities are minimised.

## Days Unavailable Declaration

Whenever the vehicle is not available for personal use for more than a 24-hour period, in the circumstances set out below, you can claim for Days Unavailable which reduces the FBT Liability. **Days Unavailable DO NOT reduce the kilometres per annum, used to determine the FBT Statutory Rate.**

### Example of Days Unavailable

Your vehicle is being repaired for accident and you drop the vehicle off at the repairer on Monday 11 March and collect the vehicle on Friday 15 March. You will only be able to claim 3 Days Unavailable as you had use of the vehicle on the Monday and Friday. Tuesday, Wednesday and Thursday are the only whole days on which the vehicle was unavailable for full use.

You may claim Days Unavailable in the following circumstances:

Vehicle being repaired	Evidence from the repairer will be required to confirm the total period for which the vehicle was unavailable for personal use. The days on which the vehicle is dropped off and collected for repair are not claimable, as you have personal use of the motor vehicle.
Vehicle parked on employer premises	The vehicle is unavailable for private use and the set of keys have been left with the Key Custodian.

If you are claiming for **Days Unavailable**, you must complete the:

Days Unavailable Declaration; **and**

Days Unavailable for Personal Use

The image shows a screenshot of the 'Fringe Benefits Tax Declaration' form. The 'Days Unavailable Declaration' section is highlighted with a red box. It contains the following text: 'I declare that the above mentioned vehicle was unavailable for personal use for a total of \_\_\_\_\_ days this FBT year.' and 'I have completed the Days Unavailable for Private Use Reclamer on the following pages.' There are also fields for 'Employee Signature' and 'Date'.

The image shows a screenshot of the 'Days Unavailable for Private Use' form. It includes a table with columns: 'Date vehicle dropped off', 'Date vehicle collected', 'Number of Days Unavailable for private use', 'Key Custodian', and 'Location of vehicle during this period'. Below the table is a section for 'Employee Signature' and 'Date'.

# Employee Contribution Declaration

**Fringe Benefits Tax Declaration** **TFM NOVATED LEASING DRIVE WITH CONFIDENCE**

01 April 2024 to 31 March 2025

**Employee Details**

Employee Name: \_\_\_\_\_ Employee ID: \_\_\_\_\_  
 Employee Email: \_\_\_\_\_ Employee Mobile: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Employer: \_\_\_\_\_  
 Vehicle Make: \_\_\_\_\_ Vehicle Model: \_\_\_\_\_  
 Registration: \_\_\_\_\_ Contract No: \_\_\_\_\_

Complete only the relevant declarations below. Refer to 'How to Complete your Fringe Benefits Tax Declaration' for more information. On completion of this form, please print and sign by hand.

**Days Unavailable Declaration**

I declare that the above mentioned vehicle was unavailable for personal use for a total of \_\_\_\_\_ days this FBT year.  
 I have completed the Days Unavailable for Private Use Reckoner on the following pages.

Employee Signature: \_\_\_\_\_  
 Date: \_\_\_\_\_

**Employee Contribution Declaration**

I declare that I contributed payment to motor vehicle expenses for the above mentioned vehicle. I further declare that payment was not made from Pre-Tax/Gross Salary, nor have I claimed a reimbursement for these amounts.  
 The total amount of contributions this FBT year was \$ \_\_\_\_\_  
 I attach copies of receipts confirming the total amount of contributions made.  
 Note: This does NOT include post tax contributions through payroll.

Employee Signature: \_\_\_\_\_  
 Date: \_\_\_\_\_

Novated Leasing is a product of TFM. TFM is Toyota Fleet Management a division of Toyota Finance Australia Limited ABN 48 002 435 181, AFSL and Australian Credit Licence 392536. A member of the Toyota Group of Companies.

An Employee Contribution is any eligible vehicle expenditure you have incurred which you have paid from after-tax salary. The table below outlines vehicle expenses that may be claimed as an Employee Contribution.

If you are claiming for Employee Contributions, you will need to complete the Employee Contribution Declaration. You will also be required to attach a copy of your receipts, which must add up to the value you have declared.

You are not required to declare any Employee Contributions made through ECM Method (post tax salary deductions).

Vehicle Expense	Employee Contribution
Accident Panel Repairs	✓
Car Care (air fresheners & deodorisers, car wax & detergents, leather protection, etc.)	✓
Car Registration & CTP Insurance	✓
Car Washes & Vacuuming	✓
Insurance & Insurance Excess	✓
Motor Club (RACV, NRMA, etc.)	✓
Petrol & Oil	✓
Repairs, Maintenance, Tyres & Routine Servicing	✓
Car Parking (fees or fines)	✗
LPG Gas Conversion	✗
Tolls (road, bridge, e-tag, motorway, freeway, etc.)	✗
Traffic Infringements	✗
Vehicle Options & Upgrades (window tint, towbars, roof racks, floor mats, headlight protectors, seat covers, etc.)	✗

**Please note:**

The FBT Liability advised to your employer via their Annual FBT Report, is an estimate only and may not be acceptable to the Australian Tax Office if you do not submit this declaration.

Completed Fringe Benefits Tax Declarations must be received no later than 5 April 2025. Declarations received after this date will be disregarded and may result in additional Fringe Benefits Tax Liabilities.

**Please return the signed and completed form to:**

TFM Novated Leasing  
 31 Dalmore Drive Scoresby VIC 3179

Email: fbt@tfal.com.au  
 Telephone: 1300 888 870