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<tr>
<td>Light Refreshments/ Meals – On Premises</td>
<td>• Morning/afternoon teas  • Take away coffees  • Finger foods during trainings  • Light meals on premises when working overtime</td>
<td>2051</td>
<td>Light Meals / Snacks (Non FBT) 10% GST ‘C’</td>
<td>2050</td>
<td>Entertainment / Catering (FBT) 10% GST ‘C’</td>
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</tr>
<tr>
<td>Social Functions, Graduation Dinners &amp; Service Awards</td>
<td>• All social functions on or off premises. Includes the cost of venue/equipment hire  • Includes Christmas parties  • Retirement &amp; long service award functions</td>
<td>2050</td>
<td>Entertainment / Catering (FBT) 10% GST ‘C’</td>
<td>2050</td>
<td>Entertainment / Catering (FBT) 10% GST ‘C’</td>
<td>2050</td>
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<td>2057</td>
<td>Entertainment / Catering (Visitors/Clients) Input Tax ‘I’</td>
</tr>
<tr>
<td>Meals Off Premises (including on-campus cafes)</td>
<td>• Coffees, light lunches  • Restaurant meals  • Meals whilst travelling during business hours (not overnight stay)</td>
<td>2050</td>
<td>Entertainment / Catering (FBT) 10% GST ‘C’</td>
<td>2050</td>
<td>Entertainment / Catering (FBT) 10% GST ‘C’</td>
<td>2022</td>
<td>Meals (up to ATO rates) 2022 or 2023 (Overseas travel)</td>
<td>2057</td>
<td>Entertainment / Catering (Visitors/Clients) Input Tax ‘I’</td>
</tr>
<tr>
<td>Recreational Entertainment</td>
<td>• Sporting events i.e. cricket or football  • Cruises/tours (whether part of a conference package or not)  • Staff activity functions i.e. golf days/fun team building days</td>
<td>2050</td>
<td>Entertainment / Catering (FBT) 10% GST ‘C’</td>
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<tr>
<td>Graduations/Functions Catering – on or off premises</td>
<td>• Graduations - finger food/drinks (no alcohol)  • Same rules apply for overseas graduations &amp; Alumni functions. <em>No sit down meals.</em></td>
<td>2051</td>
<td>Light Meals / Snacks (Non FBT) 10% GST ‘C’</td>
<td>2050</td>
<td>Entertainment / Catering (FBT) 10% GST ‘C’</td>
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<tr>
<td>Public Seminar &gt; 4 Hours Meals/Drinks</td>
<td>• Conferences  • Single day-long seminars  • Must be 4 hours or more, excluding breaks  • Not restricted to employees</td>
<td>2014 (Overseas Conference) 2006 (Domestic Conference)</td>
<td>Conference Registration (Overseas) 10% GST ‘C’</td>
<td>2050</td>
<td>Entertainment / Catering (FBT) 10% GST ‘C’</td>
<td>2014 (Overseas Conference) 2006 (Domestic Conference)</td>
<td>Conference Registration (Overseas) 10% GST ‘C’</td>
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# Flinders University - Meal & Entertainment Tax Guide

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| Training > 4 hours with Meal – Off Premises   | • Off-site planning days  
• A day’s training on a new computer system  
• Allows a sit down meal (no alcohol)  
• Staff-only – must be 4 hours or more, excluding breaks  
• Must be off premises | 2051     | No FBT                     | Light Meals / Snacks (Non FBT) 10% GST ‘C’ | 2050  
Entertainment / Catering (FBT) 10% GST ‘C’ | 2051  
Light Meals / Snacks (Non FBT) 10% GST ‘C’ | 2057  
Entertainment / Catering (Visitors/Clients) 10% GST ‘C’ | The entire training session must be off premises for this exemption to apply. |
| Training > 4 hours with Meal – On Premises    | • Planning day/Training held on University premises with sit down meal       | 2050     | FBT                        | Entertainment / Catering (FBT) 10% GST ‘C’ | 2050  
Entertainment / Catering (FBT) 10% GST ‘C’ | 2051  
Light Meals / Snacks (Non FBT) 10% GST ‘C’ | 2057  
Entertainment / Catering (Visitors/Clients) 10% GST ‘C’ | Sit down meals held on University premises will be entertainment for local staff. |
| Professional Development Seminars with Light Drinks/Snacks - Off premises | • Professional Development Seminars with drinks/finger food                 | 2051     | No FBT                     | Light Meals / Snacks (Non FBT) 10% GST ‘C’ | 2050  
Entertainment / Catering (FBT) 10% GST ‘C’ | 2051  
Light Meals / Snacks (Non FBT) 10% GST ‘C’ | 2057  
Entertainment / Catering (Visitors/Clients) 10% GST ‘C’ | Not entertainment. |
| Short Training Session with Sit Down Meal     | • Seminar/information session followed by a sit down meal                    | 2050     | FBT                        | Entertainment / Catering (FBT) 10% GST ‘C’ | 2050  
Entertainment / Catering (FBT) 10% GST ‘C’ | 2050  
Entertainment / Catering (FBT) 10% GST ‘C’ | 2057  
Entertainment / Catering (Visitors/Clients) 10% GST ‘C’ | Entertainment, not covered by any other exemption. |

**Gifts** — University purchase card may NOT be used to purchase gifts for staff of the University, except in special circumstances where approved, in writing by the relevant Authorised Officer (refer to Note 3 below)

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| Gifts provided to employees:                 | - Value under $300 (incl. GST)  
- Value over $300 (incl. GST)                                               | 3228     | No FBT                     | 10% GST ‘C’                      | N/A                       | N/A                  | N/A                       | N/A                              | N/A                       | Taxation Accountant to apply FBT to amounts over $300 (incl. GST). |

**Notes:**

1. GST: GST coding is for Basware, the University’s invoice approval system. Please also note that the tax code can be ‘C’ (10% GST) only if GST has been charged to the University and we hold a valid tax invoice for the acquisition. Otherwise the full amount is to be coded to ‘Y’ Input Taxed.

2. FBT and GST interaction: Where an event is subject to FBT, the GST inclusive cost must be apportioned between employees/associates and non-employees on a per head basis
   - The employees/associates’ portion is subject to FBT and the GST is claimable - account code is 2050 with GST code ‘C’ (10% GST)
   - The non-employees’ portion is not subject to FBT, the GST is not claimable and the GST inclusive amount to be coded to 2051 or 2057 with GST coding ‘I’ (Input tax – 0% GST). See ATO GSTR 2001/3, para 96-100, example 19.
   - Where an expense is subject to FBT for the employee, the same expense for a client/visitor will be ‘I’. Where an expense is not subject to FBT for the employee the same expense for a client/visitor will be ‘C’.

3. Please also refer to the Authorisation of University Expenditure policy and procedure and the University Purchasing Card Policy and Procedure.

4. As a guide, if you spend $110 (inc GST) on a social function then FBT of $107.55 will also be incurred.