



Fringe Benefits Tax Assessment (Adequate Alternative Records – Temporary Accommodation Relating to Relocation) Determination 2024

I, Ben Kelly, Deputy Commissioner of Taxation, make the following determination.

Dated 28 February 2024

Ben Kelly
Deputy Commissioner of Taxation

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1 Name

This instrument is the *Fringe Benefits Tax Assessment (Adequate Alternative Records – Temporary Accommodation Relating to Relocation) Determination 2024*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 April 2024.	1 April 2024.

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under section 123AA of the Act.

4 Definitions

Note: A number of expressions used in this instrument are defined in section 136 of the Act, including the following:

- (a) associate;
- (b) expense payment fringe benefit;
- (c) family member;
- (d) housing fringe benefit;
- (e) place of residence;
- (f) residual fringe benefit;
- (g) unit of accommodation.

In this instrument:

Act means the *Fringe Benefits Tax Assessment Act 1986*.

relevant proprietary interest has the same meaning as in subsection 61C(5) of the Act.

long-term accommodation means a unit of accommodation intended by the employee, or an associate of the employee, to provide a long-term place of residence for the employee.

5 Specified matters

- (1) For the purposes of subsection 123AA(2) of the Act, the following matters are specified:
 - (a) the FBT year ending 31 March 2025 and all subsequent FBT years;
 - (b) the statutory evidentiary document consisting of the declaration referred to in subparagraph 61C(3)(b)(iii) of the Act;
 - (c) the class of persons described in subsection 5(2); and
 - (d) the alternative records described in section 6.
- (2) The class of persons described for the purposes of paragraph 5(1)(c) are employers reducing the taxable value of an expense payment fringe benefit, housing fringe benefit or residual fringe benefit described in section 61C of the Act, in circumstances where:
 - (a) the employer provided an employee with:
 - (i) an expense payment fringe benefit, housing fringe benefit or residual fringe benefit in respect of a lease or licence for a unit of accommodation occupied or used for the temporary accommodation of family members; or
 - (ii) an expense payment fringe benefit or a residual fringe benefit in respect of goods primarily for domestic use in connection with a unit of accommodation occupied or used for the temporary accommodation of family members;
 - (b) the temporary accommodation is required solely because the employee is required to change their usual place of residence in order to perform the duties of their employment;
 - (c) the temporary accommodation is located at or near the employee's new place of employment and the requirements of paragraph 61C(1)(d) of the Act are met;
 - (d) the fringe benefit is not provided under a non-arm's length arrangement;
 - (e) the employer was not given a declaration that satisfies the requirements of subparagraph 61C(3)(b)(iii) of the Act; and
 - (f) the employer relies on the adequate alternative records provision contained in subsection 123AA(1) of the Act.

6 Adequate alternative records

- (1) Records are adequate alternative records for the purposes of paragraph 5(1)(d) if they are written in English and contain the following information:
 - (a) the name of the employee who received the benefit;
 - (b) the address of the temporary accommodation;
 - (c) the period during which the temporary accommodation was required;
 - (d) the date the employee or an associate of the employee commenced sustained reasonable efforts to acquire long-term accommodation;
 - (e) if the employee or an associate of the employee did not hold a relevant proprietary interest in the employee's former usual place of residence, either:

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- (i) if the employee or associate entered into a contract for the occupation of long-term accommodation, the date the contract was entered into and the date the accommodation became occupied pursuant to the contract; or
 - (ii) if the employee or associate were unable to locate long-term accommodation within 6 months of the date the efforts described in paragraph 6(1)(d) commenced, confirmation that long-term accommodation could not be located, despite sustained reasonable efforts, within that period;
 - (f) if the employee or an associate of the employee held a relevant proprietary interest in the employee's former usual place of residence, the date the employee or associate entered into a contract for the sale of that interest and either:
 - (i) the date the employee commenced occupying long-term accommodation; or
 - (ii) confirmation that long-term accommodation could not be located, despite sustained reasonable efforts, within 12 months of the date the efforts described in paragraph 6(1)(d) commenced.
- (2) The information specified in subsection 6(1) may be contained in:
- (a) any type of record; and
 - (b) any number of records.