

**Senate Community Affairs Committee**  
**ANSWERS TO ESTIMATES QUESTIONS ON NOTICE**  
**SOCIAL SERVICES PORTFOLIO**  
**2014-15 Additional Estimates Hearings**

**Outcome Number: Cross Outcomes**

**Question No: SQ15-000022**

**Topic: TOP Accommodation**

**Hansard page: CA72- 26 Feb**

**Senator Seselja, Zed** asked:

Is that a subsidised car parking arrangement for staff, so they pay but they pay perhaps less than they would in the surrounding areas to deal with FBT? Or is it just some other arrangement that I am not aware of?

**Answer:**

The Department is proposing to provide on-site car parking for staff where it forms part of their employment conditions, or where a staff member has specific mobility issues.

The cost of a Department leased space to a staff member who has a space provided as part of their employment conditions will be determined by those employment conditions at the time.

Based on current Fringe Benefits Tax provisions, where this results in no cost to the user or a cost lower than in commercial car parks within a kilometre, this gives rise to a FBT liability for the Department.