

**Senate Finance and Public Administration Legislation Committee
—Additional Estimates Hearing—February 2015**

Answers to Questions on Notice

Parliamentary departments, Department of Parliamentary Services

Topic: **Application of Fringe Benefits Tax**

Question: **9**

Hansard Reference **p 35, 23 February 2015**

Date set by the committee for the return of answer: 10 April 2015

Senator WONG: Can I have a list, please, of who you believe is affected by the FBT and who is not. By category, perhaps, might be best.

The PRESIDENT: And providing that list is given and the fact that that is a belief and assumption at this point in time—

Senator WONG: I understand the caveats. But presumably, by the time you provide it, it would have been clarified.

The PRESIDENT: One would hope.

Answer

The Australian Taxation Office has advised that each employer is responsible for determining the FBT liability for benefits provided to their employees. As such DPS is not able to determine, or advise on, the impact this issue may have on other individual employers.

The following table provides a summary of the main categories of employers whose employees utilise the private carparks and, in the opinion of DPS, may have an FBT liability as a result of the introduction of paid parking in the Parliamentary Triangle.

Category of employer	Potentially subject to car parking FBT
Parliamentary Departments	Yes
Department of Finance (Senators and members)	Yes
Department of Finance (MOPS)	Yes
Other Commonwealth Agencies (e.g. DLOs)	Yes
Media Outlets	No – on the basis the outlets do not “own, lease or control” the APH car park
Child Care provider	No - on the basis they do not “own, lease or control” the APH car park. They may also be able to utilise the ATO exemptions available to not-for-profit organisations.
Contracted cleaners	No - on the basis they do not “own, lease or control” the APH car park.
Caterers (i.e. IHG)	No - on the basis they do not “own, lease or control” the APH car park.
Other retail licensees (e.g. Aussies, Westpac, florist, physiotherapist etc.)	No - on the basis they do not “own, lease or control” the APH car park. They may also be able to utilise the ATO small business exemption.
Other contractor/consultants	No - on the basis they do not “own, lease or control” the APH car park. They may also be able to utilise the ATO small business exemption.