

	Recipient	Is this entertainment?	Deductible? FBT payable?
<b>Provided on employer's premises</b>			
Snacks	Employee		Deductible No FBT
	Associate		Deductible Yes FBT
	Client		Deductible No FBT
Meal	Employee	✓	No deduction No FBT
	Associate	✓	Deductible Yes FBT
	Client	✓	No deduction No FBT
Party / social function	Employee	✓	No deduction No FBT
	Associate	✓	Deductible Yes FBT
	Client	✓	No deduction No FBT
At the office (non-party - snacks)	Employee		Deductible No FBT
At the office (non-party - meal)	Employee	✓	Deductible No FBT
At the office (party/social function)	Employee	✓	No deduction No FBT
<b>Provided at restaurant, not travelling</b>			
	Employee	✓	Deductible Yes FBT
	Associate	✓	Deductible Yes FBT
	Client	✓	No deduction No FBT
<b>Employee travelling overnight on business</b>			
Employee alone or travelling employees together	Employee(s)		Deductible No FBT
Employee and spouse	Employee		Deductible No FBT
	Spouse	✓	Deductible Yes FBT
Employee and client travelling together	Employee		Deductible No FBT
	Client		Deductible No FBT
Employee and non- travelling employee with both meals provided	Travelling employee		Deductible No FBT
	Non-travelling employee	✓	Deductible Yes FBT
Employee and non- travelling employee with only travelling meal provided	Travelling employee		Deductible No FBT
Employee and non-travelling client with both meals provided	Employee		Deductible No FBT
	Client	✓	No deduction No FBT
Employee and non- travelling client with employee meal only provided	Employee		Deductible No FBT
<b>Provided at promotion, not on employer's premises and open to general public</b>			
	Employee	✓	Deductible Yes FBT
<b>Provided at a seminar not on employer's premises</b>			

Incidental to an eligible seminar (snacks)	Employee		Deductible No FBT
Incidental to an eligible seminar (meal)	Employee	✓	Deductible No FBT
Light refreshments at a CPD seminar (non-eligible)	Employee		Deductible No FBT

Snacks: Finger food, sandwiches, no alcohol  
Meal: Main meal, more than mere finger food, may include alcohol