



Fringe Benefits Tax

FBT Rates

FBT year	FBT rate
Ending 31 March 2019	47%
Ending 31 March 2018	47%

Gross-up rates for FBT

If input taxed or GST Free	1.8868
If employer receives input tax credit	2.0802

Pay by instalments threshold

If your FBT liability for the last year was \$3,000 or more, you will need to pay four quarterly instalments.

FBT lodgement due date

For the FBT year 1 April 2018 to 31 March 2019, you must lodge your return and pay the total FBT amount by 21 May 2019, with payment due 28 May 2019.

Statutory fraction

A flat statutory rate of 0.20 (20%) applies, regardless of the distance travelled, to all car fringe benefits provided from 1 April 2014, except where there is a pre-existing commitment in place before 7.30pm (AEST) on 10 May 2011 to provide a car.

Car parking threshold

FBT year	Rate
Ending 31 March 2019	\$8.83 (TD 2018/7)
Ending 31 March 2018	\$8.66 (TD 2017/14)

Benchmark interest rate

FBT year	Rate
Ending 31 March 2019	5.20% (TD 2018/2)
Ending 31 March 2018	5.25% (TD 2017/3)