

Entertainment

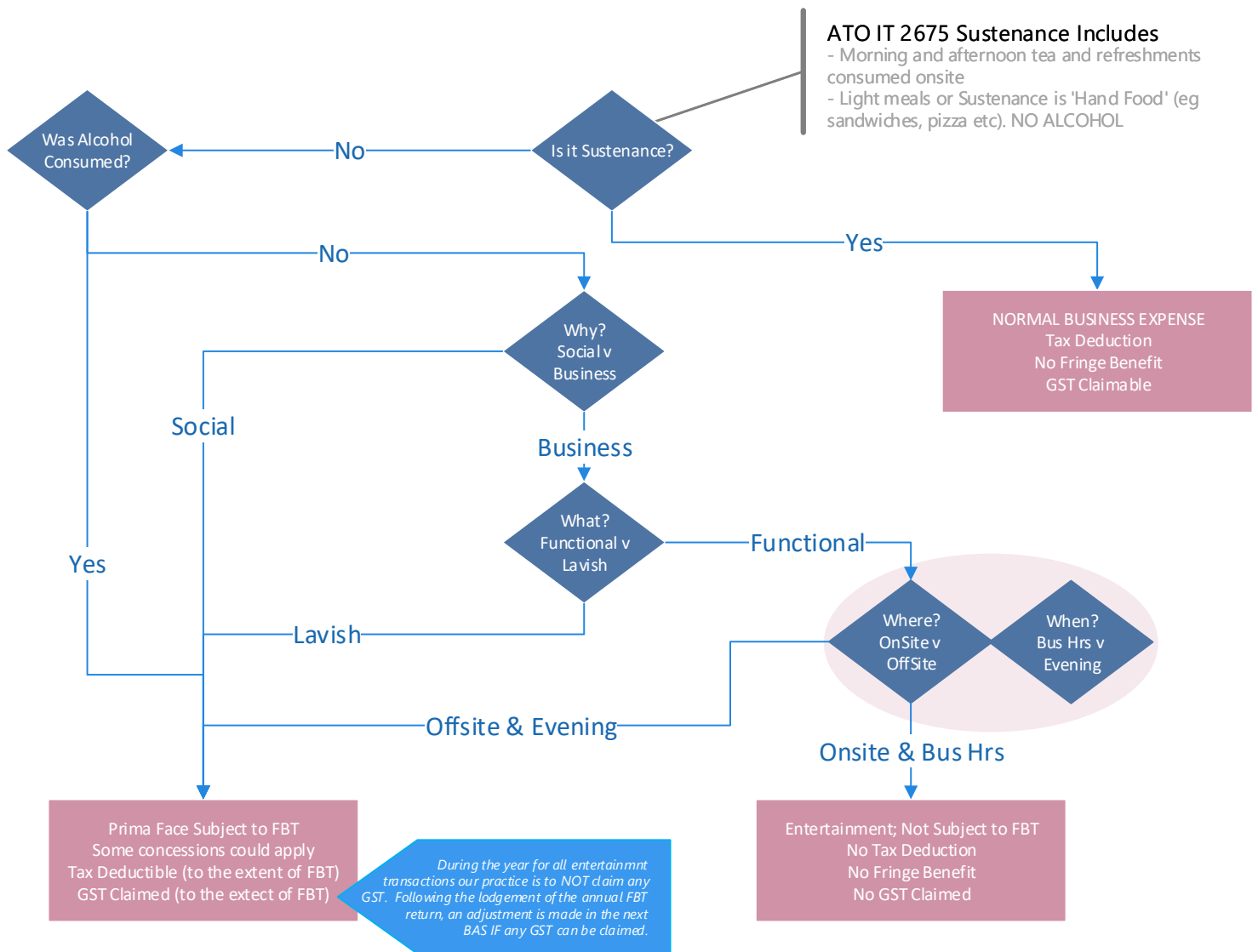
Transaction Treatment Flowchart

Entertainment can include:

- providing entertainment by way of food, drink or recreation
- providing accommodation or travel in connection with such entertainment, or
- paying or reimbursing expenses incurred in obtaining something covered by the above points

ATO IT 2675 Sustenance Includes

- Morning and afternoon tea and refreshments consumed onsite
- Light meals or Sustenance is 'Hand Food' (eg sandwiches, pizza etc). NO ALCOHOL



Not Entertainment

- Normal Business expenses (via Why, What, When, Where)
- Traveling employee overnight
- Sustenance

Tax Deductible 'Entertainment', No FBT, GST claimed

- Advertising and Promotional (where food and drink is relevant and incidental)
- Seminar (Food and drink incidental) - must be min 4 hours includes workshops, training, conference, lecture, convention, business meeting