FBT End of Year Online Declarations 2014 User Guide

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THE WORLD LEADING FLEET AND VEHICLE MANAGEMENT COMPANY

Introduction

All vehicles that are operational as at 31/3/2014 require an FBT declaration to be submitted that includes:

- 1. Vehicles odometer reading as at 31/3/2014
- 2. Record of days where the vehicle was not available for private use of employees
- Record of any personal contributions made by employees to the cost of operating the vehicle (i.e. cost paid out of the employees pocket after tax)

LeasePlan's Online FBT Declaration tool enables employees to easily record this data electronically via http://www.leaseplan.com.au. The online tool is only available for use from 31 March to 8 April in 2014. This limited availability is essential to allow us to meet submission timeframes specified by the Australian Taxation Office (ATO).

The ATO permits electronic declaration of odometer readings and employee signatures are not required unless there is a declaration of Days Unavailable or Personal Contributions. In such instances, a signed, hard copy declaration must be submitted for the declaration to be valid.

Employees are required to follow the instruction below when completing their FBT declaration online:

Step 1

In your internet browser, go to **http://www.leaseplan.com.au** and follow the prompts to "Click here to lodge your final odometer"



Step 2

- Record company/department name in the data area for "Company Name"
- Record your name in the data area for "Contact/Driver Name"
- Record your email address in the data area for "Email Address"
- Record vehicle registration number (no spaces allowed) in the data area for "Vehicle Registration"
- Using the drop-down box select the state in the data area "State of Registration"
- Record the vehicles current odometer reading as at 31/3/2014 in the data area for "**Odometer**"

If you have completed all data fields and do not have any **"Days Unavailable"** or **"Employee Contributions"** to be recorded please click on the "SUBMIT KMS ONLY" button and proceed to **Step 3**



If you need to record any "Days Unavailable" or "Employee Contributions" please click on the "NEXT" button and proceed to Step 4

NEXT

SCREEN DISPLAY



Step 3

If you have entered an odometer reading with no **"Days Unavailable"** or **"Personal Contributions"** to declare, the data you entered in Step 2 is displayed and an email will be sent to your specified email address as confirmation.

You have now completed your FBT Obligations for the FBT year.





Step 4

If you have entered an odometer reading and you do have **"Days Unavailable"** or **"Employee Contributions"** to declare, your details as entered in Step 2 will be displayed and can be edited.

Before you proceed to enter details of **"Days Unavailable"** or **"Employee Contributions"** it is important you have read and are familiar with the associated FBT guidelines.

Click on the "Guidelines for Days Unavailable and

Personal Contributions" hyperlink at the bottom of the page to ensure you are aware of the relevant FBT Guidelines and requirements.

SCREEN DISPLAY

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Odometer Reading	456789					
Contact / Driver Nat	ne		Company Name	LeasePlan Sample Cus	tomer	
	Email A	ddress	sample@leaseplan.com.au			
			Vehicle Registration	ABC123		
State of Registratio	n			ACT		
EDIT						
Days Unavailabl	e					
Guidelines for Days U	Inavailable and Personal (Contributions				
Date From	Date To	Description of Nor	n availability	Days		
1st January 2014	2nd January 2014	Days unavailable		2	Remove	
	Total Days unavailable: 2					
Date From ? Januar	y, 2014					

Step 5

This step is for drivers who need to declare Days Unavailable.

Use the **"Date From"** calendar to nominate the date when unavailability commenced and use **"Date To"** Calendar to nominate the end day of unavailability period. **Please note:** dates must be within the current FBT year (1/4/2013 to 31/3/2014). You must also record in the **"Description"** field the reason for the vehicle being unavailable and who was holding the keys etc.

After you have selected the correct dates, click on the "ADD" button. This will save the current entry and then allow an addition entry to be entered.

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? November, 2013							
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20	21	22	23	24	25	26	
27	28	29	30				
Select date							
Description							
2.2011.21.011							



Step 6

This step is for drivers who need to declare a Personal Contribution.

Use the **"Date Paid"** calendar to nominate the date when employee made the purchase of the item being declared as a Personal Contribution. **Please note:** this dates must be within the current FBT year (1/4/2013 to 31/3/2014).

In the **"Description**" field enter a brief description of the item purchased and paid for by the employee (eg: fuel, car washing, replacement tyre). In the **"Amount (\$) GST Inc"** field enter the amount, GST included, paid by the employee for the item stated in the "Description" field.

After entering the details of the item purchased, please click on the "ADD" button. This will save the current entry and then allow an additional entry to be entered.

SCREEN DISPLAY

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Step 7

Once all entries for **"Personal Contributions"** and **"Days Unavailable"** have been entered, click on the submit button.

SCREEN DISPLAY

I hereby declare that the details entered above are correct

 SUBMIT

Step 8

After you click on **"Submit"** a confirmation and instruction screen will be displayed. This screen advises that your odometer reading has been successfully sent and you will receive an email confirmation.

SCREEN DISPLAY					
Odometer Reading	<u>9</u>				
Thank you. Your FBT declaration and final odometer reading has been sent successfully.					
A confirmation has been sent to your email address.					
Submitted Odometer Reading: 123456					
Reminder: If you have declared Days Unavailable or Personal Contributions you must print and sign your declaration then fax it to LeasePlan on 1300 656 386.					

IMPORTANT: This screen advises that, if you have any "Days Unavailable" or "Personal Contributions" declared, you MUST:

- Print your declaration
- Sign the printed declaration
- Scan and send to LeasePlan at fbt@leaseplan.com.au

If you fail to print, sign and send the declaration to LeasePlan your declaration for any **Days Unavailable and/or Personal Contributions** can not be legally processed for FBT.

WHY? Because tax legislation requires that declaration for Days Unavailable and Personal Contributions must be signed in a hard copy format.

Click 'Print Form' and the following screen will appear.

SCREEN DISPLAY

				LeasePlan
Odometer Read	ing			It's easier to leaseplan
Thank-you, your FBT decla	ration and final odometer reading ha	s been sent successfully.		
Reminder: If you have declar	ed Days Unavailable or Personal Contri	butions you must print and sign your declaration then fax it t	LeasePlan on 1300 656 386.	
Please do not send any reco	ipts to LeasePlan.			
Odometer As At Date: Data/Time Entered: Company Name: Vehicle Registration: Contact/ Driver Name: State of Registration: Email Address: Odometer:	31st March 2014 31:01:2014 52:26 LowsePan ABC123 Samplo Customar ACT sample@kessejan.com.au 450:709			
Days Not Available				
0101/2014	02/01/2014	Description of Non Aras	oety	No. Days
	0.01011	0497 41470000		
Personal Contribution				Total Days Not Available: 2
Date Peid	De	scription		Amount (GST incl.)
03/01/14	da da	lo paid		\$ 300.00
				Total Personal Contributions: \$ 300.00
Employee Signature		Printed Name		Date
To submit a declaration for another v	shicle please visit the website.			

Ensure all your details are correct before signing, scanning and emailing your declaration to fbt@leaseplan.com.au.



What You Need To Know About FBT

The following points will help you understand Fringe Benefits Tax (FBT) and how it impacts your vehicle lease.

How does FBT affect you?

When you have a novated lease vehicle your employer is liable for Car Fringe Benefit Tax. This FBT liability is charged back to you as part of your salary deduction. Car FBT is usually calculated using a statutory formula.

Estimated Car FBT liability is based on your nominated annual kilometres and is disclosed at the time a quote is prepared.

Your true FBT liability is paid on the actual kilometres travelled between 1 April and 31 March. If you do not meet your nominated kilometres per annum for FBT, you may incur an FBT liability bill greater than what was initially estimated.

Accurate Odometer Readings and FBT

It is important that you supply an accurate odometer reading at the petrol station every time you fill up. This helps LeasePlan provide accurate reporting and FBT kilometre tracking during your lease term.

These readings are also used to validate the odometer reading you declare at the end of the FBT year, which means if you do not enter valid and accurate readings every fill, your declaration may be declined due to a lack of supporting records.

If you continually fail to enter fuel readings, LeasePlan will advise your employer of your non-compliance.

FBT Declarations - Obligations

At the end of the FBT year (31 March) you are required to submit a declaration to calculate your actual FBT liability for that year.

The declaration includes:

- Your odometer reading as at 31 March
- Any valid days unavailable
- Any out of pocket contributions made to the running costs of the lease vehicle

Note: Failure to submit an FBT declaration will result in the last known odometer reading from fuel fills or maintenance services being used. This could result in your FBT liability being calculated at the highest FBT rate.

Making your FBT Declaration

Follow the instructions to use LeasePlan's Online FBT Declaration tool. The online tool includes clear directions and forms for the following if they apply to your vehicle lease during the FBT year:

- Days Unavailable
- Out of Pocket contributions to the operating costs of the leased vehicle

Days Unavailable

The conditions and requirements for Days Unavailable are:

- A day unavailable is a whole twenty four (24) hour period and does not include the day the vehicle is dropped off or the day the vehicle is picked up
- The vehicle must be garaged at the employer's place of business
- Keys must be left with the employer the employer must control all access to the vehicle (your employer may be asked to validate your claim)
- Smash repair and maintenance that meets the whole 24 hour period are claimable as the vehicle is deemed unroadworthy and cannot be driven. Proof of this must be provided upon request by LeasePlan
- Vehicle must not be available for private use
- A declaration must be supplied at the end of the FBT year

If claims for Days Unavailable do not meet the above criteria they will be declined and omitted from your FBT calculation.

Note: Days Unavailable do not reduce the number of kilometres you are required to travel in the FBT year, but they do reduce the amount of FBT payable.

Out of Pocket Contributions

Contributions to the operation of the leased car paid for out of your own pocket in after-tax dollars during the FBT year can be claimed as part of your FBT declaration. These contributions must not have been claimed from LeasePlan or your employer.

You must, upon request, provide copies of the tax invoice receipts for the items being claimed. If you are unable to provide LeasePlan with these receipts your contributions claimed can not be included in your FBT calculation.



Frequently Asked Questions

What are the dates for the FBT Year? 1 April to 31 March.

What is the important FBT information I use to monitor my lease?

Your monthly LeasePlan Motor Vehicle Report (MVR) outlines two kilometre target figures:

- Your target minimum requirement for FBT as at 31 March. This must be achieved to ensure that you do not incur further FBT liability
- Your annual budgeted kilometres. This is the number of kilometres that you are budgeted for per year. This will be different to the FBT target and is used for budgeting of running costs (e.g. fuel and tyres)

Remember your MVR is only as good as the data you enter at your fuel fills, so please ensure that this is accurate.

My lease started part way through an FBT year. What is my kilometre requirement?

If you started your lease during an FBT year, a pro-rata FBT calculation is applied. You will also have a pro-rata kilometre target and FBT liability based on the days that the lease was active for that FBT year.

What happens if I don't meet my minimum FBT kilometre requirement?

If you do not meet the minimum kilometres for the FBT bracket you have nominated, you may incur an additional FBT liability.

What if the kilometres I am travelling are not what I originally budgeted for?

If there is a variation between estimated and actual kilometres, you can submit a request for an adjustment to your lease parameters via LeasePlan Online. Changing your budgeted kilometres to match your actual usage can mitigate potential additional costs.

