



**WHEN COMPLETING THIS RETURN**

For help with completing this return visit [ato.gov.au/FBT2020](http://ato.gov.au/FBT2020)

- Print clearly using a black pen only.
- Use BLOCK LETTERS and print one character in each box.

S M I T H S T

- Place **X** in all relevant boxes.

- Send your completed form and attachments to:  
Australian Taxation Office  
GPO Box 9845

[insert the name and postcode of your capital city]

**Business details**

1 Tax file number (TFN) 789 221 992

① See the Privacy note in the Declaration on page 4 of this return.

2 Australian business number (ABN) (if applicable) 75 102 838 997

3 Name of trustee or senior partner

INDIVIDUAL

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other ☐

Family name

First given name

Other given name/s

OR

NON-INDIVIDUAL (company, partnership, trust etc)

Name of corporate trustee/senior partner

OPINION MEDIA PTY LTD

4 Name of employer

INDIVIDUAL

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other ☐

Family name

First given name

Other given name/s

OR

NON-INDIVIDUAL (company, partnership, trust etc)

5 Postal address

GPO Box 1917

Suburb/town/locality

ADELAIDE

Country if outside Australia

State/territory

SA  
(Australia only)

Postcode

5001  
(Australia only)

**6 Previous name and/or postal address**

If the employer name and/or postal address has changed, print it exactly as shown on the last FBT return lodged.

**!** A change of name must be supported by a copy of the documentary evidence.

**INDIVIDUAL**

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other ☐

Family name

☐

First given name

☐

Other given name/s

☐

**OR**

**NON-INDIVIDUAL** (company, partnership, trust etc)

☐

☐

**PREVIOUS POSTAL ADDRESS**

☐

☐

Suburb/town/locality

☐

State/territory

☐

(Australia only)

Postcode

☐

(Australia only)

Country if outside Australia

☐

**7 Current business/trading name and/or address**

If your business/trading name and/or address has changed since last year, or this is your first FBT return, print the details here.

**BUSINESS/TRADING NAME**

☐

☐

**BUSINESS/TRADING ADDRESS**

☐

☐

Suburb/town/locality

☐

State/territory

☐

(Australia only)

Postcode

☐

(Australia only)

Country if outside Australia

☐

**8 Previous name of trustee or senior partner**

If your organisation is a trust or partnership, and your details have changed, show the name of the trustee or the senior partner of your organisation as shown on the last FBT return lodged.

**INDIVIDUAL**

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other ☐

Family name

☐

First given name

☐

Other given name/s

☐

**OR**

**NON-INDIVIDUAL** (company, partnership, trust etc)

Name of corporate trustee/senior partner

☐

☐



**9 Name of the person to contact**

Provide details below (if applicable) of the person we can contact, if needed, regarding the information in this return.

Title: Mr. ☒ Mrs. ☐ Miss ☐ Ms ☐ Other ☐

Family name  
RICKARDS

First given name  
EVAN

Other given name/s

Daytime contact phone number

08 7129 1010

Email address (please use BLOCK LETTERS)

evan@910ballintertrade.com.au

**10 Number of employees receiving fringe benefits during the period 1 April 2019 to 31 March 2020**

000,004

**11 Hours taken to prepare and complete this form**

☒ Visit [ato.gov.au/FBT2020](http://ato.gov.au/FBT2020) for more information. Do not include tax agent's time. 001 hours

**12 Do you expect to lodge FBT return forms for future years?**

No ☐ We will cancel your FBT registration and future instalments

Yes ☒

**13 Electronic funds transfer (EFT)**

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before.

Write the BSB number, account number and account name below. Visit [ato.gov.au/FBT2020](http://ato.gov.au/FBT2020) for more information.

BSB number (must be six numbers) 085005 Account number 551 524 839

Account name THE ADELAIDE REVIEW

**Return calculation details**

☒ Visit [ato.gov.au/FBT2020](http://ato.gov.au/FBT2020) for more information.

**14 Calculated fringe benefits taxable amounts** (whole dollars only)

A Type 1 aggregate amount \$ 000,000,504  $\times 2.0802 =$  \$ 000,000,504 ~~A~~

B Type 2 aggregate amount \$ 000,000,000  $\times 1.8868 =$  \$ 000,000,000 ~~B~~

C Aggregate non-exempt amount (hospitals, ambulances, public benevolent institutions and health promotion charities only) or \$ 000,000,000 ~~C~~

**15 Fringe benefits taxable amount**

(A + B) or C \$ 000,000,504 ~~X~~

**16 Amount of tax payable** (47% of item 15 amount)

\$ 000,000,236.88

**17 Aggregate non-rebatable amount**

☒ Only complete this item if you are a rebatable employer. Visit [ato.gov.au/FBT2020](http://ato.gov.au/FBT2020) for more information.

\$ 000,000,000

**18 Amount of rebate** 47% of (item 16 amount less item 17 amount)

☒ Only complete this item if you are a rebatable employer. Visit [ato.gov.au/FBT2020](http://ato.gov.au/FBT2020) for more information.

\$ 000,000,000

**19 Sub-total** (item 16 amount less item 18 amount)

\$ 000,000,236.88

**20 Less instalment amounts reported on activity statements**

☒ Visit [ato.gov.au/FBT2020](http://ato.gov.au/FBT2020) for more information.

\$ 000,000,000 ~~X~~

**21 Payment due**

\$ 000,000,236.88

or

**22 Credit due to you**

\$ 000,000,000



## 23 Details of fringe benefits provided

Type of benefits provided (1 April 2019 to 31 March 2020)	Number	WHOLE DOLLARS ONLY			
		Gross taxable value (a)	Employee contribution (b)	Value of reductions (c)	Taxable value of benefits (a) - (b) - (c)
Cars using the statutory formula	A				
Cars using the operating cost method	B				
Loans granted	C				
Debt waiver	D				
Expense payments	E				
Housing - units of accommodation provided	F				
Employees receiving living-away-from-home allowance (show total paid including exempt components)	G				
Board	J				
Property	K				
Income tax exempt body - entertainment	L				
Other benefits (residual)	M				
Car parking	N				
Meal entertainment	P	504			

## Declarations

Penalties may be imposed for giving false or misleading information.

### Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However, if you do not provide the TFN, the processing of this form may be delayed.

We are also authorised by the *Fringe Benefits Tax Assessment Act 1986* and the *Taxation Administration Act 1953* to ask for information on this form as we require it to help us administer relevant taxation laws. If the information is not collected, there could be a delay in processing your return or an error in an assessment.

For more information about fringe benefits tax and your privacy go to [ato.gov.au/FBTprivacy](http://ato.gov.au/FBTprivacy) and [ato.gov.au/privacy](http://ato.gov.au/privacy).

## 24 Tax agent's declaration

I declare that this return has been prepared in accordance with information provided by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge this return.

Name of tax agent

Signature of tax agent\*

Tax agent registration number

Date

Day / Month / Year

\* If the tax agent is a partnership or a company, this declaration must be signed by a person authorised by that partnership or company to sign on its behalf.

## 25 Employer's declaration - where the employer lodges the return

I declare that the information in this return is true and correct.

Name of employer

Signature of employer\*

Date

\* Proprietor, partner, public officer, trustee or, for government departments and authorities, the delegated officer, signed by the tax agent or the employer.

THE ADELAIDE REVIEW PTY LTD  
 FBT Calculations  
 YEAR ENDED 31 March 2020  
 Period = 01/04/19 to 31/3/20

		A (GST incl) B (Non-GST)	
		Type 1	Type 2
<u>ENTERTAINMENT - MEALS (LABEL P)</u>			
	Meal Expense	504.50	
	\$ -	\$ 504.50	\$ -
<u>HOUSE (Label F)</u>			
	Accommodation		\$ -
	100% Private & subject to FBT		\$ -
<u>MOTOR VEHICLE</u>			
	Fuel		
	Registration & insurance		
	Repairs & maintenance		
	Lease Expense		
	Deemed Depreciation \$16,527 @ 22.5% x 365/365		
	Imputed Interest \$16,527 @ 6.55% x 365/365		
	0% private use		
	\$ -		
<u>OTHER BENEFITS (RESIDUAL) - TAXIS/INTERSTATE TRAVEL (LABEL M)</u>			
	Cash book		
	Less:		
Label M	Business Travel Interstate:	-	
Label M	Business Travel Taxis		
Label M	Sales Travel reimbursements		
	NB allowance - no GST	-	
	Private & subject to FBT	\$ -	\$ -
	TOTAL SUBJECT TO FBT	\$ -	\$ 504.50 \$ -
Item 14 Type 1	Aggregate amount = Total FBT × 2.0802	\$ 1,049.46	1049.46
Item 14 Type 2	Aggregate amount = Total FBT × 1/(1 - 0.465) = Total FBT × 1.9608		\$ -
Item 15	Fringe benefits taxable amount (A +B) or C	\$ 1,049.46	
Item 16	Item 14 × 47%	\$ 493.25	
Item 19	Less instalment amounts reported on BAS	\$0.00	
Item 20	Payment due or refund	\$ 493.25	

NOTES

1. Bonus payments to staff not subject to FBT as they will be included in PAYG summaries
2. Staff amenities is not an FBT expense payment
3. If expenses such as Taxis, Travel and MV are legitimate business expenses that would be 'otherwise deductible' by the employee if they claimed in their own tax return instead, these expenses are not subject to FBT. There are no private expenses of this nature paid to employees in TAR.

\$492.56  
 PAYABLE

	FBT - 2019-2020				\$ incl GST Total Account	ex GST FBT Payable	Total including GST FBT Payable	
Date		Staff	Guest					
21/05/2019	AP & 2 Staff	3			143.00	130.00	143.00	
01/08/019	AP & 1 Guest ( David Sly)	1	1		144.00	65.45	72.00	
27/11/2019	AP & 1 Guest ( Kylie Fleming	1	1		114.00	51.82	57.00	
31/01/2020	AP & 1 Guest	1	1		142.00	64.54	71.00	
21/05/2019	AP & 3 Staff	4			161.50	146.82	161.50	
	TOTAL				704.50	458.63	504.50	

TAR

OPINION MEDIA - EXPENSE CLAIM REIMBURSEMENT FORM

NAME

Ananda Peze

COMPANY Opinion Media

RECEIPT #	RECEIPT
1	16/1
2	16/1
3	16/1
4	2/1
5	18/1
6	12/1
7	12/2
8	12/1
9	5/4
10	4/4
11	28/1
12	
13	
14	
15	
16	
17	
18	
19	
20	
TOTAL CLAIMED \$330.30	

TAX INVOICE

FROM:

A.B.N. or G.S.T. No. ....

DIP Tolu	21.80
Scallop GS	24.80
SP Squid	19.80
Veg Hue (M)	11.80
Uck (B) x 1	4.50
MW x 1	9.80

0014394

TOTAL INC G.S.T. \$ 143

TABLE	No. of PERSONS	DATE	WAITER
1	4	21/5/19	

Leisure City Council

40100

EMPLOYEE SIGNATURE



DATE

21/5/19

PUBLISHING DIRECTOR SIGNATURE

CHIEF FINANCIAL OFFICER SIGNATURE

MANAGING DIRECTOR SIGNATURE



All Staff 4

4 STAFF

incl GST \$143.00  
ex GST \$130.00

ENTERED

add up sp  
month

add up sp  
month

TAX INVOICE

TABLE ACCOUNT 7 - Id/Check 119469

Public  
12 Franklin St  
Adelaide SA 5000  
ABN 26158557852  
Served by Annie - 11 Free Bar 1  
15/1/2020 at 1:57 pm

Food Sales

2 x Beef Burger	\$161.50
6 x \$19.50	\$39.00
1 x Chicken Burger	\$27.00
1 x Chicken Burger	\$27.00
1 x Side Winder chip*	\$9.00
1 x Green Salad*	\$9.00
1 x Gnocchi Ossu Buc*	\$24.00
Total	\$161.50

Balance

\$161.50

\*Taxable Items  
TOTAL includes GST \$14.68

State lunch  
- foreman Carey

AP+3 - All Staff

incl GST \$161.50

ex GST \$146.82

Jan Factory

Peel St.

Tax Invoice

ABN 36677238767

Table: Table 25

Date: 31/1/20, 1:13 pm

\*WINE SPECIAL

\$65.00

\*Sashimi

\$27.50

Discount:

-\$5.50

\*Broad bean

\$27.50

Discount:

-\$6.50

\*Lamb

\$39.50

Discount:

-\$5.50

Subtotal:

\$142.00

Total Tax Included:

\$12.91

Total:

\$142.00

Order Balance due:

\$142.00

\*GST included  
Thank You!

AP+1 Guest

incl GST \$71.00

ex GST \$64.54



Include Accounts With No Activity [No]  
 Include Balances and Net Changes [Yes]  
 Include Posting Seq. and Batch-Entry [Yes]  
 From Year - Period [2020 - 01] To [2020 - 11]  
 Sort By [Account No.]  
 Sort Transactions By Date [No]  
 From Account No. [25160-G12] To [25160-G12]  
 From Account Group [ ] To [ZZZZZZZZZZZZ]  
 Last Year Closed 2019  
 Last Posting Sequence 10398  
 Use Rolled Up Amounts [No]  
 Date Doc. Date

Account Number/Year/	Prd.	Source	Doc. Date	Description/Reference	Posting Seq.	Batch-Entry	Debits	Credits	Net Change	Balance
25160-G12	2020			Entertainment - FBT-TAR						
02	AP-IN		28/08/2019	TAR editorial lunch with David Sly	10251	16688-4	65.45			0.00
				Pepe Amanda-Aug 19--AUG 19						
				Net Change and Ending Balance for Fiscal Period 02:						
06	AP-IN		31/12/2019	Lunch with Kylie Fleaming- Locale	10342	17267-1	51.82		65.45	65.45
				Pepe Amanda-Dec 19--DEC 19						
				Net Change and Ending Balance for Fiscal Period 06:						
08	AP-IN		28/02/2020	Lunch with client - Jam Factory	10363	17438-1	64.54		51.82	117.27
				Pepe Amanda-Feb 20--FEB 20						
08	AP-IN		28/02/2020	Farewell staff lunch- Carney	10363	17438-1	146.82			
				Pepe Amanda-Feb 20--FEB 20						
				Net Change and Ending Balance for Fiscal Period 08:						
				Totals: Entertainment - FBT-TAR 2020					211.36	328.63
				Report Totals:					0.00	328.63
									328.63	328.63
									0.00	328.63
									328.63	328.63

1 account printed

# OPINION MEDIA - EXPENSE CLAIM REIMBURSEMENT FORM

NAME

Aracela Pepe

COMPANY

Opinion media

RECEIPT #	RECEIPT DATE	AMOUNT	DESCRIPTION AND REASON FOR
1	22/18	38.50	Hot 100 meeting
2	22/18	9.40	Planning - Hot 100
3	29/16	27.12	Taxi - Post. of Ad
4	6/18	58.04	State planning -
5	5/18	15.10	Planning - Tax in
6	26/17	23.00	Taxi - ALIA
7	1/18	144.00	Tax - edition
8	2/18	7.80	Client coffee - n
9	30/17	5.40	Planning - Tax ed.
10	24/17	6.00	Planning - Jan Fe
11	16/17	12.60	Client coffee - C
12	12/17	44.80	Client lunch -
13	27/18	7.90	Client mtg - S
14	27/18	9.50	Client mtg - Ne
15		40.00	Mobile phone
16		40.00	Mobile phone
17			
18			
19			
20			
TOTAL CLAIMED		\$ 489.25	

EMPLOYEE SIGNATURE

PUBLISHING DIRECTOR SIGNATURE

CHIEF FINANCIAL OFFICER SIGNATURE

MANAGING DIRECTOR SIGNATURE

David Sly -  
editorial planning - tax  
SHOBOSHO

17 Leigh Street  
Adelaide 5000  
PH 08 8366 2224

TABLE:32  
Covers:2  
2 GLS Dappled Chard @14.  
2 GLS Tom Fool Grenach @  
2 Monaka Sandwich @9.00  
1 Raw Kingfish  
1 Shiitake Dumplings  
1 1/2 Chook  
\$ 28.00  
24.00  
18.00  
24.00  
12.00  
38.00

Total: \$144.00

TIP:

TOTAL:

Total includes GST of:  
\* Indicates GST free items \$13.09

1/08/19 2:15PM  
bill no. 1061779

\*\*\* TAX INVOICE \*\*\*  
ABN: 85 616 242 472.  
www.shobosho.com.au  
dama arigato

119

FBT 72-00

AP+1 Guest  
incl GST \$72.00  
ex GST \$65.45

# ON MEDIA - EXPENSE CLAIM REIMBURSEMENT FORM

COMPANY Opinion Media

## REASON FOR CLAIM

rides (arrange after Marvel left)  
 dinner - convention Center  
 ing Botanic Garden / Blanco  
 - Gput. Music OCU office  
 (Kylie Fleming)  
 for - David Sly  
 ce (lunch)  
 emire - Hot 100  
 ver.

DATE 6/1/20

AP+1 Guest  
 inc GST \$57.00  
 ex GST \$51.82

Thank You

20

Crack Kitchen  
 13 Franklin Street  
 Adelaide  
 SA 5000  
 AUS

DUPLICATE  
 MERCH-ID SP0705000003889  
 TAG SP005144  
 1677  
 CREDIT

TABLE ACCOUNT 2 - Id/Check 5605  
 Sparkle at the Whitmore  
 made by women for everyone  
 ABN 20 626 680 2177  
 Served by Ricky Lee  
 27/11/2019 at

- 1 x Labise Chard BL3\*
- 1 x Kentish Rose BL3\*
- 1 x Rat\*
- 1 x Eggplant Chicken\*
- 1 x Long Macchiat\*
- 3rd Party Wine
- Food Sales

Total Inc

Smartpay Method

\$232

TOTAL CLAIMED

EMPLOYEE SIGNATURE

PUBLISHING DIRECTOR SIGNATURE

CHIEF FINANCIAL OFFICER SIGNATURE

MANAGING DIRECTOR SIGNATURE

APP NO

ARQC 49486A5CF  
 V516 4512 0723 0010  
 0000000000 1F0302

CUSTOMER RECEIPT \*\*  
 23:00 032888 I

Locate

TAX INVOICE