

Meal Entertainment – What can I claim ? Care !

HINT : ONLY CLAIM MEAL EXPENSES WHEN YOU ARE GOING OUT FOR A DINE-IN MEAL.

Meal Entertainment is a tax-free benefit *in addition* to the normal salary packaging limit. You should be conservative in your estimate of meal entertainment, as you need to provide **proof** of expenses up to this amount. See over on how to send in receipts.



WHAT IS MEAL ENTERTAINMENT ?

You may only claim expenses that qualify as Meal Entertainment according to the **Tax Office**. The **three** minimum **requirements** for each expense you submit include:

- A substantial **meal** must be eaten (ie. a proper sit down meal);
- A **service** is provided (that is, you have a ‘dine-in’ meal, not take-away); **and**
- The meal is a **social** gathering of two or more friends, family or work colleagues. The purpose of the meal must be for employees to enjoy the social outing.

The expenses you claim must satisfy **all 3** of the above criteria. We will review your proof of expenditure to ensure compliance with the above **Tax Office** rules.

To assist you in determining what expenses qualify, please review the table below. We will only accept “**Expenses Allowed**”. In all likelihood, the expense should be **\$15** or more to satisfy the **Tax Office’s** definition of meal entertainment.

Expenses Allowed (> \$15) 😊	Expenses <u>NOT</u> Allowed ☹ STOP !
<p>Meal when you dine-in at a café, restaurant (the meal is a social outing for the purpose of enjoyment)</p> 	<p>Take-away meals, lunch (eg. sandwich), snacks – these are merely ‘sustenance’ according to Tax Office.</p> 
<p>Meal and drinks (alcohol allowed) when you dine in at a café, restaurant or bistro</p>	<p>Coffee, coffee & cake (morning tea), drinks only, bottle shop purchases (refreshments are <u>not</u> meals)</p>
<p>Catered Functions (eg. 21st, wedding) – food and drink only. <u>Not</u> music / bands, photographers etc</p>	<p>Food and drink at football, concerts, movies, theme parks etc. This is not meal entertainment.</p>
<p>Dine-in meals whilst on holidays as per above</p>	<p>Groceries for a party – all supermarket purchases</p>

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(non qualifying expenses will **NOT** be allowed)

Send In Proof of Expenses

To send in proof of your expenditure, please refer to the instructions over.