

Annex 3.B: Tax alerts for ADF and APS overseas conditions of service

Item	Column 1 PACMAN Reference	Column 2 Benefit	Column 3 FBT applies	Column 4 FBT reporting	Column 5 Taxable income	Column 6 Income tax exemption	Column 7 Other/Notes
	Chapter 12	Overseas conditions of service – overview					
1.	Chapter 12 Part 4 paragraph 12.4.4.2.a	Storage of possessions in Australia while on contract	N	N	N	N	The fringe benefit is exempt from FBT provided the member's storage of household effects is required solely because the member is required to: a. live away from their usual place of residence in order to perform ADF duties; b. return to their usual place of residence at the end of their living away period in order to perform ADF duties or because the member has ceased to perform those duties; or c. change his or her usual place of residence in order to perform ADF duties. Documentary evidence is required.
2.	Chapter 12 Part 4 paragraph 12.4.4.2.b	Insurance of possessions in Australia while on contract	N	N	N	N	As above
3.	Chapter 12 Part 4 paragraph 12.4.4.2.c	Outlay advance	N (see notes)	N (see notes)	N	N	Temporary advances by Defence to assist personnel on long term posting to an overseas locality. This amount can assist where significant expenditure on initial setting up costs could be expected to occur. These advances are exempt loan benefits provided the loan is accounted for within six months from the date the loan was received and any monies unspent at that time is repaid. If the loan is not accounted for within six months, a loan benefit arises, and the taxable value of the benefit is the interest calculated according to a statutory rate. This amount is subject to FBT as a loan fringe benefit and is reportable.

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4.	Chapter 12 Part 4 paragraph 12.4.4.2.d	Assistance with health services provided overseas for a dependant of the member	Y	N	N	N	<p>FBT applies if Defence pays for health services provided to a dependant (spouse or child) of the member. Benefit not reportable.</p> <p>If the health services are provided in an in-house health care facility of the Commonwealth or by a member of the staff of the in-house health care facility in the performance of their duties as such a member, benefit is exempt.</p> <p>Travel (including meals and accommodation en route) to obtain medical treatment will be FBT exempt if the dependant requires medical treatment and the place of treatment is either close by or at a location where that is least expensive.</p> <p>Documentary evidence may be required.</p>
5.	Chapter 12 Part 4 paragraph 12.4.4.2.e	Temporary accommodation allowance	N	N	N	N	<p>FBT exempt if within time limits while member relocating.</p>

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	Chapter 13	Short-term Duty Overseas					
6.	Chapter 13 Part 2 Division 3	Spouse or partner accompanying member on short- term duty overseas	Y	Y	N	N	Spouse's transportation costs paid by member not subject to FBT because taxable value reduced to nil. The spouse's meal costs which constitute a meal entertainment fringe benefit are not reportable for FBT purposes.
7.	Chapter 13 Part 2 Division 4 section 13.2.14	Insuring personal effects	N	N	N	N	Insurance while relocating or travelling for work.
8.	Chapter 13 Part 2 Division 4 section 13.2.15	Benefit - funeral costs	N	N	N	N	
9.	Chapter 13 Part 2 Division 4 section 13.2.16	Medical and dental costs [APS only]	Y	N	N	N	The medical and dental costs may be an exempt fringe benefit if the health services are provided in an in-house health care facility of the Commonwealth or by a member of the staff of the in-house health care facility in the performance of their duties as such a member. Not reportable for FBT purposes.
10.	Chapter 13 Part 2 Division 5	Camping allowance [APS only]	N	N	Y	N	
11.	Chapter 13 Part 3 section 13.3.4	Member eligible to use the travel card	N	N	N	N	Taxable value should be nil because work- related expenses. Keep records. Members must repay any unused amounts of meals and incidentals.

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12.	Chapter 13 Part 3 Division 1 section 13.3.6	Travel costs while living out	N	N	N	N	Taxable value should be nil because work- related expenses. Keep records. Travel diary must be kept for absences of six or more consecutive nights.
13.	Chapter 13 Part 3 Division 1 section 13.3.7	Member eligible for allowance instead of using travel card	N	N	N	N	Taxable value should be nil because work- related expenses. Keep records. Allowance must be within ATO rates.
14.	Chapter 13 Part 3 Division 1 section 13.3.9	Reduced rates for meals on day of arrival or departure	N	N	N	N	Must be within ATO rates.
15.	Chapter 13 Part 3 Division 1 section 13.3.10	Reduced eligibility for incidentals	N	N	N	N	Must be within ATO rates.
16.	Chapter 13 Part 3 Division 1 section 13.3.11	Additional travel costs	N	N	N	N	Reimbursement of travel costs. Keep records.
17.	Chapter 13 Part 3 Division 1 section 13.3.12	Top-up of costs paid by another organisation	N	N	N	N	Must be within ATO rates. Keep records.
18.	Chapter 13 Part 3 Division 1 section 13.3.13	Travel costs when in hospital	N	N	N	N	The medical and dental costs may be an exempt fringe benefit if the health services are provided in an in-house health care facility of the Commonwealth or by a member of the staff of the in-house health care facility in the performance of their duties as such a member. Keep records. Ongoing hotel costs while in hospital not subject to FBT.

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19.	Chapter 13 Part 3 Division 1 section 13.3.14	Confirming actual travel costs	N	N	N	N	<p>If a loan fringe benefit arises because of the requirement to repay additional expenditure, member should be advised to fill out an 'Otherwise Deductible' declaration to reduce the taxable value to nil. Travel costs deductible to member if appropriate records/travel diary kept.</p> <p>Loan benefit may also constitute a minor benefit if interest on loan is less than AUD 100.</p>
20.	Chapter 13 Part 3 Division 1 section 13.3.15	Part-day travel	N	N	Y	N	<p>Part-day travel costs paid by Defence as an expense reimbursement (ie not as an allowance), reimbursed costs are not assessable or subject to FBT.</p> <p>Shown on member's Payment Summary and subject to PAYG Withholding.</p> <p>Part-day travel allowance constitutes assessable income, member should keep receipts for tax deductibility.</p>
21.	Chapter 13 Part 3 Division 1 section 13.3.16	Travelling allowance while living in	N	N	N	N	No FBT because member travelling. Allowance must be within ATO reasonable rates.
22.	Chapter 13 Part 3 Division 2 sections 13.3.17 to 13.3.19	Purpose, equipment and additional equipment costs	Y	Y	N	N	<p>Benefits not subject to FBT if:</p> <ol style="list-style-type: none"> work-related equipment and/or protective clothing and member could get a tax deduction for the equipment/protective clothing; or cost of equipment/protective clothing is less than AUD 100 and provided to member infrequently. <p>Declaration required if a. is the basis for the benefit not being subject to FBT.</p>

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23.	Chapter 13 Part 3 Division 2 section 13.3.20	Member not provided with travel card	N	N	Y	N	An allowance constitutes assessable income. Member may be entitled to claim a tax deduction if work-related equipment and/or protective clothing.
24.	Chapter 13 Part 4 Division 1 section 13.4.5	Allowance if meals not provided	Y	Y	N	N	<p>If the member is travelling, meal costs are not subject to FBT nor assessable provided allowance is within ATO's reasonable limits. Travel diary must be kept for absences of six or more consecutive nights.</p> <p>If the benefit is paid under a living-away-from-home allowance (LAFHA), the benefit may be subject to FBT at the rate of AUD 42 per week for an adult and AUD 21 per week for a child under 12, depending upon how the exempt food component of the LAFHA is calculated. These amounts are FBT reportable. Member must provide a living-away-from-home (LAFHA) declaration.</p>
25.	Chapter 13 Part 4 Division 1 section 13.4.6	Allowance for supplementary dietary needs	Y	Y	N	N	As above
26.	Chapter 13 Part 4 Division 2	Officially approved activities	N	N	N	N	As above – likely to be travel. Must be within ATO rates. Keep records.

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	Chapter 14	Relocating to or from a long-term posting overseas					
27.	Chapter 14 Part 2 Division 1 section 14.2.4	Pre-departure certificate of fitness (Dependants and APS)	N	N	N	N	May be an exempt benefit under 58K (in-house health care facilities) if provided in an in-house health care facility of the Commonwealth or by a member of the staff of the in-house health care facility in the performance of his duties as such a member. Alternatively, may be an exempt benefit under work-related counselling (58M) if member accompanies the dependant.
28.	Chapter 14 Part 2 Division 2 section 14.2.7	Outlay advance	N (see notes)	N (see notes)	N	N	Temporary advances by Defence to assist personnel on long term positing to an overseas locality. This amount can assist where significant expenditure on initial setting up costs could be expected to occur. These advances are exempt loan benefits provided the loan is accounted for within six months from the date the loan was received and any monies unspent at that time is repaid. If the loan is not accounted for within six months, a loan benefit arises, and the taxable value of the benefit is the interest calculated according to a statutory rate. This amount is subject to FBT as a loan fringe benefit and is reportable.
29.	Chapter 14 Part 2 Division 2 section 14.2.10	Reimbursement for financial advice before leaving Australia	N	N	N	N	May be an exempt benefit under work-related counselling (58M) if member accompanies the dependant. Otherwise, member must use otherwise deductible rule (and declaration) to reduce the taxable value of the benefit to nil.

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30.	Chapter 14 Part 2 Division 3	Expenses if overseas posting is cancelled	N	N	N	N	Note that one of the requirements for receiving the benefit is that the goods or services are of no use to the member on their next posting. Whether or the member has received a property benefit that is subject to FBT and/or reportable depends on the nature of the reimbursement.
31.	Chapter 14 Part 3 Division 1 section 14.3.5	Removal at beginning of posting	N	N	N	N	
32.	Chapter 14 Part 3 Division 1 sections 14.3.6	Pet relocation	N	N	N	N	
33.	Chapter 14 Part 3 Division 1 sections 14.3.7	Storage of items not removed	N	N	N	N	The fringe benefit is exempt from FBT provided the member's storage of household effects is required solely because the member is required to: a. live away from their usual place of residence in order to perform ADF duties; b. return to their usual place of residence at the end of their living away period in order to perform ADF duties or because the member has ceased to perform those duties; or c. change his or her usual place of residence in order to perform ADF duties. Documentary evidence is required.
34.	Chapter 14 Part 3 Division 1 sections 14.3.8	Loss on sale or disposal of items	N	N	Y	N	Compensation is assessable income. Alternatively, in some cases, the amount received by the member may be relevant for capital gains tax purposes if the relevant item was acquired for more than \$10,000 or is a collectable.
35.	Chapter 14 Part 3 Division 1 sections 14.3.9	Storage of excess items	N	N	N	N	As in item 33.

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36.	Chapter 14 Part 3 Division 1 sections 14.3.11	Removal at end of posting	N	N	N	N	
37.	Chapter 14 Part 3 Division 1 paragraph 14.3.13.1.a	Benefits if enlisted overseas – air travel	N	N	N	N	FBT exempt and not FBT reportable. Documentary evidence required.
38.	Chapter 14 Part 3 Division 1 paragraph 14.3.13.1.b	Benefits if enlisted overseas – rest periods	N	N	N	N	No FBT applies.
39.	Chapter 14 Part 3 Division 1 paragraph 14.3.13.1.c	Benefits if enlisted overseas – removal of personal effects	N	N	N	N	FBT exempt and not FBT reportable. Documentary evidence required.
40.	Chapter 14 Part 3 Division 1 paragraph 14.3.13.1.d	Benefits if enlisted overseas – accommodation costs during travel to Australia	N	N	N	N	FBT exempt and not FBT reportable. Documentary evidence required.
41.	Chapter 14 Part 3 Division 1 paragraph 14.3.13.1.e	Benefits if enlisted overseas – temporary accommodation reimbursement	N	N	N	N	FBT exempt and not FBT reportable.

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42.	Chapter 14 Part 3 Division 1 paragraph 14.3.13.1.f	Benefits if enlisted overseas – temporary accommodation allowance and rent allowance	N	N	N	N	<p>Temporary Accommodation Allowance - FBT exempt and not FBT reportable. Documentary evidence required.</p> <p>If temporary accommodation paid as Rent Allowance – subject to FBT but not FBT reportable.</p> <p>Any costs for the rental of temporary accommodation paid by Defence will not be subject to FBT up to 4 months in the new location. The 4-month period can start no sooner than 7 days prior to starting duties in Australia. This can be extended as follows:</p> <ul style="list-style-type: none"> a. to six months if the member provides a declaration outlining efforts made to find suitable long term accommodation; or b. to 12 months if the member owned a home in the former location, sold it within six months of starting duty in Australia, made efforts to buy a home in the new location and provides a declaration outlining efforts made to get long-term accommodation.
43.	Chapter 14 Part 3 Division 1 paragraph 14.3.13.1.g	Benefits if enlisted overseas – repayment of medical or migration processing fees	N	N	N	N	<p>Medical examination is FBT exempt and not FBT reportable.</p> <p>Migration processing fees are also not subject to FBT and are not reportable for FBT.</p>
44.	Chapter 14 Part 3 Division 2 section 14.3.14	Loss on sale of private vehicle	N	N	Y	N	Compensation is assessable income. A percentage of any remaining loss may be deductible for income tax purposes in limited circumstances.

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45.	Chapter 14 Part 3 Division 2 section 14.3.15	Storage rather than sale of vehicle	N	N	N	N	The fringe benefit is exempt from FBT provided the member's storage of the vehicle is required solely because the member is required to: a. live away from their usual place of residence in order to perform ADF duties; b. return to their usual place of residence at the end of their living away period in order to perform ADF duties or because the member has ceased to perform those duties; or c. change his or her usual place of residence in order to perform ADF duties. Documentary evidence is required.
46.	Chapter 14 Part 3 Division 2 section 14.3.16	Removal of vehicle on return to Australia	N	N	N	N	As above
47.	Chapter 14 Part 3 Division 3	Transfer allowance	N	N	N	ADF – Y APS – N	
48.	Chapter 14 Part 3 Division 4 section 14.3.19	Insurance for removal	N	N	N	N	
49.	Chapter 14 Part 3 Division 5 section 14.3.21	Separate removal of member and dependant	N	N	N	N	12-month time limit applies in order for benefit to be exempt. Benefit should remain not reportable because member was directed to change residence and removal arises from the direction.

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50.	Chapter 14 Part 3 Division 5 section 14.3.22	Moving dependants within Australia	Y	N	N	N	Dependants must be relocating to take up residence with the member at the member's new location in order for the benefit to be exempt from FBT. Benefit is not reportable because member is directed to change residence and removal arises from the direction.
51.	Chapter 14 Part 3 Division 6 section 14.3.25	Member marries or has partnership recognised away from posting location	Y	Y	N	N	May be exempt if member marries and spouse moves within 12-month time limit of member starting overseas duties.
52.	Chapter 14 Part 3 Division 6 section 14.3.27	Ceasing to be a member with dependants overseas	N	N	N	N	12-month time limit may apply in respect of member starting new posting in order for benefit to be exempt.
53.	Chapter 14 Part 4 Division 1 section 14.4.5	Travel benefit	N	N	N	N	Note that if paid as allowance without requiring vouching or a return of unused funds (ie rather than an expense payment), the allowance may constitute assessable income.
54.	Chapter 14 Part 4 Division 1 section 14.4.9	Travel by private vehicle	N	N	N	N	If vehicle used for in connection with relocation for work purposes and vehicle allowance is based on a cents per kilometre basis, the allowance is not subject to FBT providing the Defence vehicle rates are equal to the vehicle rates used to claim deductions for income tax purposes.
55.	Chapter 14 Part 4 Division 2 sections 14.4.10 & 14.4.11	Excess baggage and unaccompanied baggage or air freight	N	N	N	N	

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56.	Chapter 14 Part 4 Division 4	Dependant not travelling with the member and baggage charges	N	N	N	N	
57.	Chapter 14 Part 5	Settling in and settling out	Y	N	N	N	Accommodation FBT exempt. Time limits apply. Meals – Value of meals up to AUD 2 for adults and AUD 1 for child are subject to FBT but not reportable. If paid as an allowance, may constitute assessable income.
58.	Chapter 14 Part 6 Division 1 section 14.6.7	Accommodation and meal costs during evacuation	N	N	N	N	Emergency assistance
59.	Chapter 14 Part 6 Division 1 section 14.6.8	Conditions of service during evacuation	Y	Y	N	N	A member's contributions reduce part of any FBT liability arising from providing rent, domestic assistance and utilities benefits. Utilities and domestic assistance are reportable benefits, but rent is not reportable, for FBT purposes. If the benefit is provided in respect of the member's exempt foreign remuneration, the benefit is exempt from FBT.

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60.	Chapter 14 Part 6 Division 1 section 14.6.9	Overseas living allowances	Y	N	N	N	The elements of overseas living allowances that compensate for cost of living differences are exempt from FBT reporting requirements. Elements not reportable: a. cost of living adjustment. b. post adjustment. c. child allowance. d. child reunion allowance. Treated as a fringe benefit rather than exempt income.
61.	Chapter 14 Part 6 Division 1 section 14.6.10	Purchase of clothes during evacuation	N	N	N	N	Emergency assistance
62.	Chapter 14 Part 6 Division 1 section 14.6.11	Storage during evacuation	N	N	N	N	Emergency assistance
63.	Chapter 14 Part 6 Division 1 section 14.6.12	Health Assistance – evacuation	N	N	N	N	Emergency assistance
64.	Chapter 14 Part 6 Division 1 section 14.6.13	Education assistance during evacuation	N	N	N	N	

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65.	Chapter 14 Part 6 Division 1 section 14.6.14	Reunion visits during evacuation	Y	Y	N	N	May be eligible for a reduction in taxable value for FBT purposes as overseas employment holiday transport (section 61A). In this case, the annual aggregate taxable value of such benefits is reduced by 50%, subject to a ceiling equal to 50% of the cost of one economy air trip to the member's usual place of residence. The ceiling does not apply if the travel is to the member's home country. If this concession is used, declaration or documentary evidence required.
66.	Chapter 14 Part 6 Division 1 section 14.6.15	Loss or damage to possessions because of evacuation	N	N	N	N	Alternatively, in some cases, the amount received by the member may be relevant for capital gains tax purposes if the relevant item was acquired for more than \$10,000 or is a collectable.
67.	Chapter 14 Part 6 Division 2	Losses if Commonwealth withdraws from posting	-	-	-	-	No FBT consequences or income tax consequences if amount received while on warlike deployment. Income tax applies if amount received in non-warlike, peacetime and posting circumstances.
68.	Chapter 14 Part 6 Division 3	Loss or damage to possessions overseas caused by war, civil disorder, natural disaster etc.	-	-	-	-	May be exempt if received while section 23AD certificate in place. Compensation is assessable income. Alternatively, in some cases, the amount received by the member may be relevant for capital gains tax purposes if the relevant item was acquired for more than \$10,000 or is a collectable.

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	Chapter 15	Living and working on long-term posting overseas					
69.	Chapter 15 Part 2	Overseas living allowances	Y	N	N	N	Treated as a fringe benefit rather than exempt income. Accommodation is FBT exempt. Member needs to provide a living-away-from-home (LAFHA) declaration. Following not FBT reportable: a. cost of living adjustment. b. post adjustment. c. child allowance. d. child reunion allowance.
70.	Chapter 15 Part 2 Division 2	Cost of living adjustment	Y	N	N	N	
71.	Chapter 15 Part 2 Division 3	Post adjustment	Y	N	N	N	
72.	Chapter 15 Part 2 Division 4	Child allowance	Y	N	N	N	
73.	Chapter 15 Part 2 Division 4 section 15.2.22	Allowance if family assistance benefit (social security) lowered	Y	N	N	N	Can be considered part of child supplement in overseas living allowance therefore not reportable.
74.	Chapter 15 Part 2 Division 5	Child reunion allowance	Y	N	N	N	
75.	Chapter 15 Part 2 Division 6 section 15.2.32	Continuing and unavoidable costs during absence	Y	Y	N	N	Domestic assistance, gardening assistance and telephone rental are subject to FBT and reportable.

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76.	Chapter 15 Part 2 Division 7 section 15.2.37	Meal allowances – additional duty	N	N	Y	N	<p>If the meal allowance in connection with additional duty is provided under an industrial agreement, and the allowance is within ATO reasonable rates, the allowance is not shown on member's Payment Summary and is not assessable income provided member is reasonably expected to incur meal costs equal to allowance.</p> <p>Otherwise, the meal allowance is assessable income for the member and the member is not entitled to a tax deduction for meals purchased in connection with additional duty.</p>
77.	Chapter 15 Part 2 Division 7 section 15.2.38	Meal costs in temporary accommodation	Y	Y	N	N	<p>Meal benefits may be subject to FBT at the rate of AUD 42 per week for an adult and AUD 21 per week for a child under 12, depending on how the exempt food component of the Living Away From Home Allowance is calculated</p> <p>Member must provide a living-away-from-home (LAFHA) declaration.</p> <p>If the costs are in connection with relocation, may be exempt from FBT (and income tax), subject to time limits. If member is travelling on duty, costs are also exempt from FBT (and income tax).</p>
78.	Chapter 15 Part 2 Division 7 section 15.2.39	Air freight of foodstuffs - Vietnam	Y	Y	N	N	
79.	Chapter 15 Part 2 Division 7 section 15.2.40	Special garment allowance	Y	Y	N	N	Benefit will be subject to FBT if garments provided by Defence rather than paid as an allowance.

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80.	Chapter 15 Part 3 Division 1	Travel for short term-duty while on long-term posting	N	N	N	N	
81.	Chapter 15 Part 3 Division 2	Excess commuting costs	Y	Y	N	N	This constitutes travel for private purposes
82.	Chapter 15 Part 3 Division 3 section 15.3.14	Overseas reunion travel – amount of reimbursements	Y	Y	N	N	May be eligible for a reduction in taxable value for FBT purposes as overseas employment holiday transport (section 61A). In this case, the annual aggregate taxable value of such benefits is reduced by 50%, subject to a ceiling equal to 50% of the cost of one economy air trip to the member's usual place of residence. The ceiling does not apply if the travel is to the member's home country. If this concession is used, declaration or documentary evidence required. Benefit not reportable if child is in a critical year of schooling.
83.	Chapter 15 Part 3 Division 3 section 15.3.16	Member, spouse or partner visits dependant (‘reverse overseas reunion’)	Y	Y	N	N	May be eligible for a reduction in taxable value for FBT purposes as overseas employment holiday transport (section 61A). In this case, the annual aggregate taxable value of such benefits is reduced by 50%, subject to a ceiling equal to 50% of the cost of one economy air trip to the member's usual place of residence. The ceiling does not apply if the travel is to the member's home country. If this concession is used, declaration or documentary evidence required.

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84.	Chapter 15 Part 3 Division 3 section 15.3.17	Reverse dependant reunion travel to a non-dependant	Y	Y	N	N	May be eligible for a reduction in taxable value for FBT purposes as overseas employment holiday transport (section 61A). In this case, the annual aggregate taxable value of such benefits is reduced by 50%, subject to a ceiling equal to 50% of the cost of one economy air trip to the member's usual place of residence. The ceiling does not apply if the travel is to the member's home country. If this concession is used, declaration or documentary evidence required.
85.	Chapter 15 Part 3 Division 4 section 15.3.21	Vehicle Allowance	N	N	Y	N	Included in member's assessable income but member claims tax deductions for the motor vehicle travel. Note that tax deductions for motor vehicle expenses are limited in certain circumstances and may require documentary evidence.
86.	Chapter 15 Part 3 Division 4 section 15.3.22	Personal property tax on vehicle - USA	Y	Y	N	N	
87.	Chapter 15 Part 3 Division 5	Vehicle contribution	Y	Y	N	N	A member receives a car fringe benefit when Defence permits them to use a car for private purposes, whether for a short-term or continuously. The member's contribution may be insufficient to reduce the taxable value of the car benefit to nil.
88.	Chapter 15 Part 3 Division 6	Travel for compassionate reasons	N	N	N	N	Compassionate travel is an exempt benefit, provided the member at the relevant time is living away from home in the course of performing their duties or travelling for work.

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89.	Chapter 15 Part 3 Division 7 section 15.3.38	Additional travel when posting extended	Y	Y	N	N	May be eligible for a reduction in taxable value for FBT purposes as overseas employment holiday transport (section 61A). In this case, the annual aggregate taxable value of such benefits is reduced by 50%, subject to a ceiling equal to 50% of the cost of one economy air trip to the member's usual place of residence. The ceiling does not apply if the travel is to the member's home country. If this concession is used, declaration or documentary evidence required.
90.	Chapter 15 Part 3 Division 7 section 15.3.39	Dependants' travel costs on posting extension	N	N	N	N	A dependant travelling to take up residence with a member on a long-term posting overseas is an exempt benefit provided the requirements for relocation transport are satisfied.
91.	Chapter 15 Part 4 Division 1 section 15.4.6	Housing	N	N	N	N	Housing provided to members who are living away from home constitutes an exempt benefit and is not subject to FBT.
92.	Chapter 15 Part 4 Division 1 section 15.4.8	Costs incurred under terms of occupancy	N	N	N	N	If the payment is part of rent allowance/housing benefit – see item 91. Otherwise, expense payment benefit arises.
93.	Chapter 15 Part 4 Division 2	Utilities	Y	Y	N	N	
94.	Chapter 15 Part 4 Division 4 section 15.4.18	Rent and utilities contribution	N	N	N	N	Member's contribution reduces the taxable value for FBT purposes and RFBA where applicable (utilities).
95.	Chapter 15 Part 4 Division 4 section 15.4.20	Rent and utilities contribution – member living in overseas	N	N	N	N	
96.	Chapter 15 Part 4 Division 6 section 15.4.27	Household help	Y	Y	N	N	

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97.	Chapter 15 Part 4 Division 6 section 15.4.28	Snow clearing	Y	Y	N	N	
98.	Chapter 15 Part 5 Division 2 section 15.5.7	Medical costs – members’ dependants	Y	N	N	N	Not subject to FBT if provided at an in-house medical facility
99.	Chapter 15 Part 5 Division 2 section 15.5.8	Hospital costs	Y	N	N	N	Not subject to FBT if provided at an in-house medical facility
100.	Chapter 15 Part 5 Division 2 section 15.5.9	Pharmaceutical costs	Y	N	N	N	Unless provided by worksite medical facility. Not reportable because benefits are not covered by Medicare.
101.	Chapter 15 Part 5 Division 2 section 15.5.11	Ancillary services	Y	N	N	N	Not reportable because benefits are not covered by Medicare.
102.	Chapter 15 Part 5 Division 2 section 15.5.12	Dental costs for young children	Y	N	N	N	Not reportable because benefits are not covered by Medicare.
103.	Chapter 15 Part 5 Division 2 section 15.5.13	Ambulance costs	Y	N	N	N	Not reportable because benefits are not covered by Medicare.
104.	Chapter 15 Part 5 Division 2 section 15.5.14	Routine medical checks	Y	N	N	N	
105.	Chapter 15 Part 5 Division 3 section 15.5.16	Travel to another location for health care	N	N	N	N	Obtaining medical treatment must be sole purpose of travel
106.	Chapter 15 Part 5 Division 3 sections 15.5.17 & 15.5.18	Provision of escort, travel for child to accompany a parent	N	N	N	N	Obtaining medical treatment must be sole purpose of travel, child must be less than 18 years of age.

Item	Column 1 PACMAN Reference	Column 2 Benefit	Column 3 FBT applies	Column 4 FBT reporting	Column 5 Taxable income	Column 6 Income tax exemption	Column 7 Other/Notes
107.	Chapter 15 Part 5 Division 3 section 15.5.20	Living costs at another location during treatment	N	N	N	N	Obtaining medical treatment must be sole purpose of travel
108.	Chapter 15 Part 6 Division 2 section 15.6.10	Education assistance for children at posting location, Benefit - general	N	N	N	N	Taxable value reduced to extent attributable to the education of the child during the member's overseas posting period. Documentary evidence required. Not FBT reportable if taxable value is nil or reimbursement is because the member's child is enrolled in a different school because of the member's relocation.
109.	Chapter 15 Part 6 Division 2 section 15.6.11	School transport costs	N	N	N	N	As above.
110.	Chapter 15 Part 6 Division 2 section 15.6.12	Compulsory examination fees	N	N	N	N	As above.
111.	Chapter 15 Part 6 Division 2 section 15.6.13	Foreign language tuition	N	N	N	N	As above.
112.	Chapter 15 Part 6 Division 2 section 15.6.14	Remedial tuition	N	N	N	N	As above
113.	Chapter 15 Part 6 Division 2 section 15.6.15	Summer school costs	N	N	N	N	As above

Item	Column 1 PACMAN Reference	Column 2 Benefit	Column 3 FBT applies	Column 4 FBT reporting	Column 5 Taxable income	Column 6 Income tax exemption	Column 7 Other/Notes
114.	Chapter 15 Part 6 Division 3 section 15.6.17	USA – tuition and tertiary study	N	N	N	N	As above
115.	Chapter 15 Part 6 Division 3 section 15.6.18	USA – summer camps	N	N	N	N	As above
116.	Chapter 15 Part 6 Division 4 section 15.6.20	Education assistance – inadequate facilities	N	N	N	N	As above
117.	Chapter 15 Part 6 Division 4 section 15.6.21	Education assistance for children overseas - special circumstances, travelling away for school (child's travel costs)	N	N	N	N	As above
118.	Chapter 15 Part 6 Division 4 section 15.6.22	Accompanying a child to begin boarding school	N	N	N	N	As above
119.	Chapter 15 Part 6 Division 5 section 15.6.25	Education assistance for children in Australia	N	N	N	N	As above
120.	Chapter 15 Part 6 Division 5 section 15.6.26	Education remedial tuition in Australia	N	N	N	N	As above

Item	Column 1 PACMAN Reference	Column 2 Benefit	Column 3 FBT applies	Column 4 FBT reporting	Column 5 Taxable income	Column 6 Income tax exemption	Column 7 Other/Notes
121.	Chapter 15 Part 8 section 15.8.3	Club membership	Y	Y	N	N	The costs of maintaining the ADF general standard of fitness are not deductible. However, a member such as a physical training instructor who is required to maintain a very high level of fitness may be able to deduct fitness expenses. In this case, the 'otherwise deductible' rule may apply to reduce the FBT payable. Declaration required. A member's dependant's club membership costs that are reimbursed are subject to FBT and FBT reporting.
122.	Chapter 15 Part 9 section 15.9.3	Funeral costs	N	N	N	N	
123.	Chapter 15 Part 9 sections 15.9.4 & 15.9.5	Continuing benefits for dependants, loss on sale of vehicle	N	N	N	N	
	Chapter 16	Overseas hardship locations					
124.	Chapter 16 Part 2	Hardship allowance	N	N	Y	N	
125.	Chapter 16 Part 3	Additional recreation leave	N	N	Y	N	
126.	Chapter 16 Part 4	Assisted leave travel	Y	Y	N	N	May be eligible for a reduction in taxable value for FBT purposes as overseas employment holiday transport (section 61A). In this case, the annual aggregate taxable value of such benefits is reduced by 50%, subject to a ceiling equal to 50% of the cost of one economy air trip to the member's usual place of residence. The ceiling does not apply if the travel is to the member's home country. If this concession is used, declaration or documentary evidence required.

Item	Column 1 PACMAN Reference	Column 2 Benefit	Column 3 FBT applies	Column 4 FBT reporting	Column 5 Taxable income	Column 6 Income tax exemption	Column 7 Other/Notes
127.	Chapter 16 Part 4 Section 16.4.15	Travel by private vehicle	Y	Y	N	N	As above
128.	Chapter 16 Part 5	Accommodation on unavoidable stopovers	Y	Y	N	N	As above
129.	Chapter 16 Part 6	Excess baggage	Y	Y	N	N	As above
130.	Chapter 16 Part 7 section 16.7.3	Extraordinary costs incurred at posting location	N	N	N	N	Emergency assistance
131.	Chapter 16 Part 8 section 16.8.3	Allowances for selected Defence Attachés – ADF only	N	N	Y	N	
132.	Chapter 16 Part 8 section 16.8.5	Attraction allowance for Papua New Guinea	N	N	Y	N	
	Chapter 17	Warlike and Non-warlike Deployments					
133.	Chapter 17 Part 4	Australians Dangerously Ill Scheme – overseas (ADF only)	Y	Y	N	N	<p>Benefits will not be subject to FBT if provided to a member who is entitled to income tax exemption under section 23AD or 23AG.</p> <p>Benefits will not be subject to FBT where:</p> <ul style="list-style-type: none"> • The visitor is the member's spouse, child, parent or parent-in-law; • The visitor usually resides with the member; and • The member is travelling for work purposes, living away from home, or living in a remote area. <p>Benefits will not be subject to FBT where the visitor is the member's spouse who is residing at the posting location.</p>

Item	Column 1 PACMAN Reference	Column 2 Benefit	Column 3 FBT applies	Column 4 FBT reporting	Column 5 Taxable income	Column 6 Income tax exemption	Column 7 Other/Notes
134.	Chapter 17 Part 7 Division 1	Deployment allowance	N	N	N	Y	
135.	Chapter 17 Part 7 Division 2	Civil practice support allowance – Warlike deployments	N	N	N	Y	Tax exempt if earning exempt income under section 23AD. See relevant tax supplement.
		Civil practice support allowance – Non-warlike deployments	N	N	Y	Y	Not tax exempt if earning income under section 23AG. See relevant tax supplement.
136.	Chapter 17 Part 7 Division 3	Non-warlike deployments – additional recreation leave	N	N	N	Y	May be tax exempt if a member meets the qualifying criteria for section 23AG.
137.	Chapter 17 Part 7 Division 4	Relief out-of- country travel fare assistance	Y	Y	N	N	No FBT on benefits provided to a member who meets the qualifying criteria for section 23AG.
138.	Chapter 17 Part 8 Division 1	Operational support allowance [APS only]	N	N	N	Y	May be tax exempt if an employee meets the qualifying criteria for section 23AG.
139.	Chapter 17 Part 8 Division 2	Relief out-of- country travel fare assistance [APS only]	Y	Y	N	N	No FBT on benefits provided to an employee who meets the qualifying criteria for section 23AG.

Item	Column 1 PACMAN Reference	Column 2 Benefit	Column 3 FBT applies	Column 4 FBT reporting	Column 5 Taxable income	Column 6 Income tax exemption	Column 7 Other/Notes
140.	Chapter 17 Part 8 Division 3	Assistance on injury, illness or death arising out of operational support duty	Y	Y	N	N	<p>Benefits will not be subject to FBT if provided to an employee who is entitled to income tax exemption under section 23AG.</p> <p>Benefits will not be subject to FBT where:</p> <ul style="list-style-type: none"> • The visitor is the employee's spouse, child, parent or parent-in-law; • The visitor usually resides with the employee; and • The employee is travelling for work purposes, living away from home, or living in a remote area. <p>Benefits will not be subject to FBT where the visitor is the employee's spouse who is residing at the posting location.</p>