

GOVERNMENT DEPARTMENTS AND AGENCIES — FRINGE BENEFITS TAX

4133. Ms R. Saffioti to the Minister for Water:

I refer to the Fringe Benefits Tax (FBT) and ask for all departments, agencies and Government Trading Enterprises within the Minister's portfolio of responsibilities:

- (a) what was the actual expenditure on (FBT) for 2013–14;
- (b) how much of that was in respect to entertainment;
- (c) how much was the underlying expenditure that attracted the entertainment (FBT);
- (d) what are the details of the expenditure;
- (e) what was the actual expenditure on (FBT) for 2014–15;
- (f) how much of that was in respect to entertainment;
- (g) how much was the underlying expenditure that attracted the entertainment (FBT); and
- (h) what are the details of the expenditure?

Ms M.J. Davies replied:

Aqwest

- (a) \$21 734
- (b) Nil
- (c) Nil
- (d) Not applicable
- (e) \$27 342
- (f) Nil
- (g) Nil
- (h) Not applicable

Busselton Water

- (a) \$21 920
- (b) \$4 219
- (c) \$8 788
- (d) The entertainment expenditure 2013–14 that attracted FBT is classified as:
 - Meal entertainment — \$3 497
 - Recreational entertainment — \$5 291
 - Entertainment Facility leasing expense — Nil
- (e) \$23 324
- (f) \$4 515
- (g) \$9 236
- (h) The entertainment expenditure 2014–15 that attracted FBT is classified as:
 - Meal entertainment — \$5 522
 - Recreational entertainment — \$3 564
 - Entertainment Facility leasing expense — \$150

Combat Sports Commission

- (a) \$1 160.64
- (b) \$1 160.64
- (c) \$1 209
- (d) The entertainment expenditure 2013–14 that attracted FBT is classified as:

Meal entertainment — \$1 209

Recreational entertainment — Nil

Entertainment Facility leasing expense — Nil

(e) Nil

(f) Not applicable

(g) Not applicable

(h) Not applicable

Department of Sport and Recreation

(a) \$172 173.22

(b) \$10 553.10

(c) \$9 992.55

(d) The entertainment expenditure 2013–14 that attracted FBT is classified as:

Meal entertainment — \$10 552

Recreation entertainment — Nil

Entertainment facility leasing expense — Nil

(e) \$175 913

(f) \$17 847.16

(g) \$16 594.84

(h) The entertainment expenditure 2014–15 that attracted FBT is classified as:

Meal entertainment — \$16 212

Recreation entertainment — \$ 1 635

Entertainment facility leasing expense — Nil

Department of Water

(a) \$242 155.26

(b) \$271.85

(c) \$566.32

(d) The entertainment expenditure 2013–14 that attracted FBT is classified as:

Meal entertainment — \$566.32

Recreational entertainment — Nil

Entertainment Facility leasing expense — Nil

(e) \$230 613.02

(f) \$3 277.42

(g) \$6 704.34

(h) The entertainment expenditure 2014–15 that attracted FBT is classified as:

Meal entertainment — \$6 704.34

Recreational entertainment — Nil

Entertainment Facility leasing expense — Nil

Forest Products Commission

(a) \$11 351

(b) Nil

(c) Nil

(d) The entertainment expenditure 2013–14 that attracted FBT is classified as:

- Meal entertainment — Nil
Recreational entertainment — Nil
Entertainment Facility leasing expense — Nil
- (e) \$21 773
(f) \$81
(g) \$166
(h) The entertainment expenditure 2014–15 that attracted FBT is classified as:
Meal entertainment — \$166
Recreational entertainment — Nil
Entertainment Facility leasing expense — Nil

VenuesWest

- (a) \$46 309.35
(b) \$33 483.72
(c) \$63 411.76
(d) The entertainment expenditure 2013–14 that attracted FBT is classified as:
Recreational entertainment — \$49 613.32 (FBT payable \$26 197.64)
Meal entertainment — \$13 798.44 (FBT payable \$7 286.08)
(e) \$89 025.04
(f) \$22 097.52
(g) \$41 094.56
(h) The entertainment expenditure 2014–15 that attracted FBT is classified as:
Recreational entertainment — \$28 585.96 (FBT payable \$15 371.35)
Meal entertainment — \$12 508.60 (FBT payable \$6 726.17)

Water Corporation

- (a) \$1.413m
(b) \$0.254m
(c) \$0.529m
(d) The entertainment expenditure 2013–14 that attracted FBT is classified as:
Meal entertainment — \$0.529m
Recreational entertainment — Nil
Entertainment facility leasing expenses — Nil
(e) \$1.302m
(f) \$0.182m
(g) \$0.373m
(h) The entertainment expenditure 2014–15 that attracted FBT is classified as:
Meal entertainment — \$0.373m
Recreational entertainment — Nil
Entertainment facility leasing expenses — Nil