A car parking fringe benefit only arises when ALL of the following are satisfied:

- a car is parked at the University’s premises;
- there is a commercial parking station available for all day parking within a 1km radius of the premises;
- at the beginning of the FBT year the commercial parking station (which includes the visitors’ parking areas) charges a fee for all-day parking which is more than the car parking threshold [Refer 4.1 (Attachment A)];
- the car is parked for a total of more than 4 hours between the hours of 7.00am and 7.00pm on the day;
- the car is owned by, leased to, or otherwise under the control of, an employee or is provided by the University;
- the parking is provided in respect of the employee’s employment;
- the car is parked at or near the employee’s primary place of employment on that day; and
- the car is used by the employee to travel between home and work at least once that day.

* Where the University pays for, or reimburses, an employee’s car parking expense an ‘expense payment fringe benefit’ arises (Refer to Part 4.5).

There is a specific exemption from car parking fringe benefits for public universities and the above factors do not need to be assessed.