

FRINGE BENEFITS TAX **Section** : **4.0****HOUSING FRINGE BENEFITS** **Part** : **4.6****Revised Date** : **24.07.2006**

Remote Area Housing Fringe Benefits

From 1 April 2000 any housing fringe benefits provided in a remote area are exempt from fringe benefits tax. Some examples of what areas the Australian Taxation office considers to be remote for FBT purposes for tax exempt bodies are:

Kalgoorlie – Boulder	Broome
Busselton	Carnarvon
Newman	Port Hedland
Bunbury	

Please note the above list of remote areas is not an exhaustive list, if you are in doubt contact your tax area.

Where the University also reimburses employees for residential fuel (i.e. electricity, water) in connection with the remote area housing fringe benefit, the reimbursement will be an expense payment fringe benefit. The taxable value of the fringe benefit in this case will equal 50% of the amount reimbursed.

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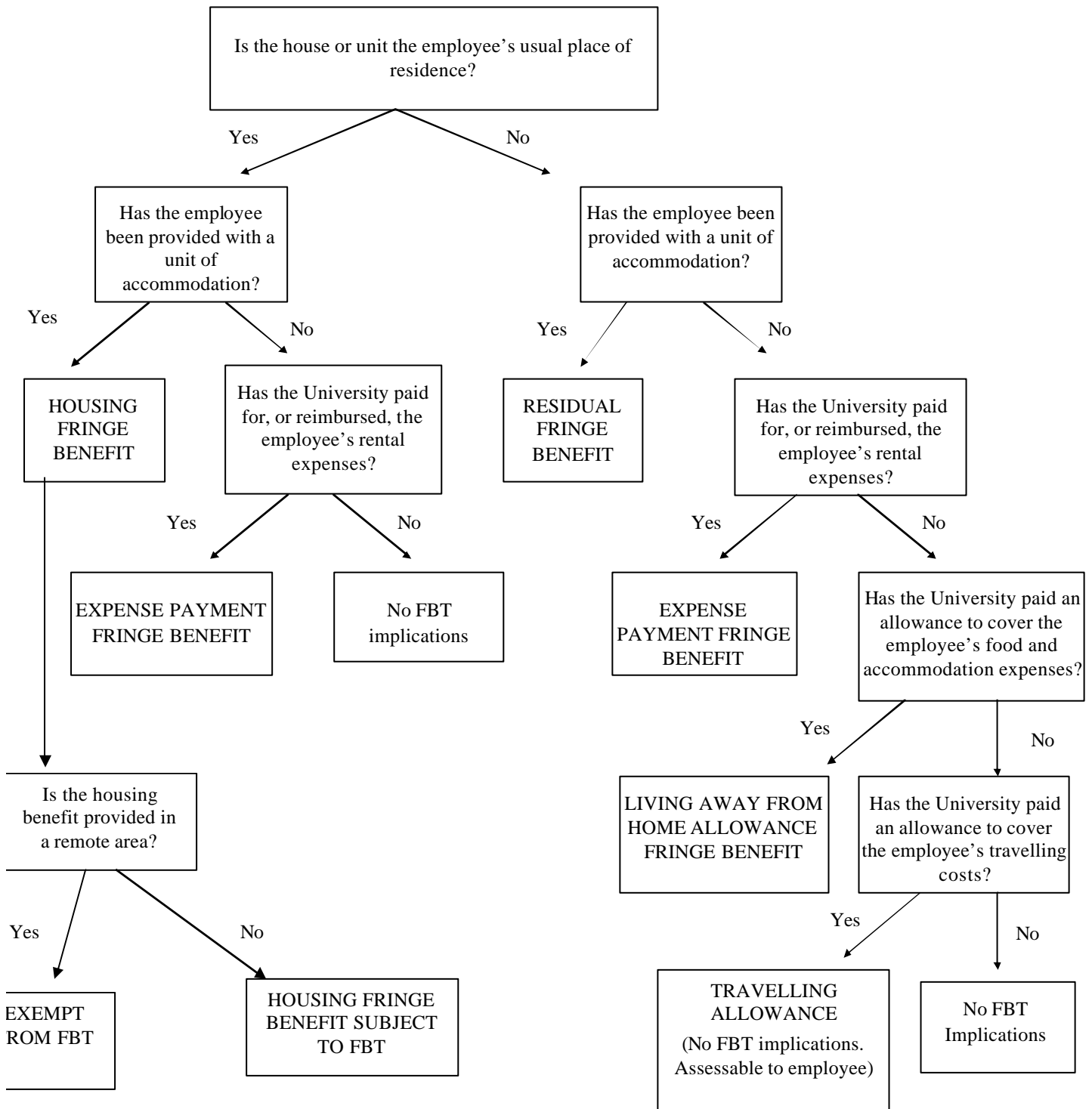
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