

10 March 2023

Ms Emma Rosenzweig  
Deputy Commissioner - Superannuation and Employer Obligations  
Australian Taxation Office  
By email: [Emma.rosenzweig@ato.gov.au](mailto:Emma.rosenzweig@ato.gov.au)

Dear Ms Rosenzweig,

### **FBT Lodgment Extension Request**

We are writing to the Australian Taxation Office to seek a blanket extension for the lodgment of 2023 FBT returns for self-preparers, who without an extension must lodge their FBT return and pay by 22 May 2023 (next business day following 21 May 2023). Taxpayers who engage a tax agent will have a five-week extension until 26 June 2023 (next business day following 25 June 2023) to lodge their 2023 FBT return electronically.

We do understand that the 21 May lodgement date is determined by statute and the 25 June date is an administrative concession offered by the Commissioner to tax agents via the Tax Agent Lodgement program to assist agents with managing their workload.

We are seeking a blanket extension for self-preparers to have until 26 June 2023 to lodge their FBT return form, with payment of FBT remaining due by 22 May 2023. This is simply to afford a self-preparer the same amount of time to prepare the FBT return form as they would obtain if they appointed a tax agent without incurring the cost of engaging a tax agent to obtain the same lodgement timeframe. This is not to seek additional time to pay any FBT liability. Consequently, there is no impact on the revenue from our request.

### **Support for our request**

A copy of the guidance provided for the 2021 year extension is attached to this letter as is a copy of our letter of 19 March 2021, which provides some context behind the request for the 2021 lodgment extension that was granted.

A copy of our letter of 30 March 2022 detailing the costs of using a tax agent simply to obtain more time to lodge the tax return form is also attached.

The reasons set out in both our 2021 and 2022 letters still stand today and apply to the 2023 FBT year. However, there are some significant changes to FBT reporting that taxpayers will be complying with for the first time in the 2023 FBT year including:

- the impact of the expanded definition of a 'commercial parking station' that applies to car parking benefits; and
- additional reporting requirements for certain electric vehicle benefits provided despite not being a taxable benefit.

Both these changes give rise to additional compliance imposts not previously experienced by taxpayers. Some taxpayers will need additional time to comply with these new compliance requirements.

We acknowledge taxpayers could make the choice to appoint a tax agent to access the later lodgment date. However, in our view, an administrative system that adds this additional cost to a taxpayer without any benefit is wholly unwarranted.

We appreciate the ATO's willingness to work with taxpayers who self-prepare their returns on a case-by-case basis. However, this is a process that absorbs a taxpayer's and the ATO's time and resources unnecessarily.

Therefore, we urge the ATO to provide the same administrative concession to self-preparers that is provided to tax agents for the 2023 FBT year and future FBT years.

Should you have any questions, please do not hesitate to contact Michelle de Niese on 0402 471 973 or Paul Suppree on 0408 185 050.

Regards,



Michelle de Niese  
Executive Director  
Corporate Tax Association



Paul Suppree  
Assistant Director  
Corporate Tax Association

Cc Rebecca Saint, Deputy Commissioner Public Groups.  
Faith Harako, Assistant Commissioner Public Groups  
Megan Croaker, Assistant Commissioner Public Groups  
Julie Fayle, Top 100 Network, PG&I

## Attachments

### 2021 FBT lodgment extension guidance



Fringe-benefits-tax-returns\_Flexible-lodgment

### 2021 FBT lodgment request



fbt lodgment extension - 19 march

### 2022 FBT lodgment request



FBT lodgment extension request -