



FBT

CCH iKnow is a research platform designed specifically for accounting and corporate firms. We've placed all the expert content, real world examples and practical tools which accountants and corporations need on the one convenient platform. With CCH iKnow you can confidently and quickly navigate through any client situation.

Topic Pages

All the relevant topic-specific information is brought together to guide you to your answers. This includes key rates, tools, source material, news, ATO links, and links to CCH Learning.

Source Material

Source material includes the latest and most up to date:

- ✓ **Legislation**
Coverage of the Fringe Benefits Tax Assessment Act 1986, regulations and associated FBT legislation.
- ✓ **Rulings**
The full text of all current FBT rulings and determinations, both draft and final.
- ✓ **Cases**
The full text of Australian Administrative Tribunal and federal court judgments dealing with FBT issues including a headnote summarising the main findings of the case.

Practical Tools

A variety of tools are available to help you quickly work through complex FBT queries, including:

- ✓ **Practice tools**
Checklists, sample declarations, calculators and flowcharts guide you through the most common issues in FBT compliance.
- ✓ **Worked examples**
Addressing common FBT situations, providing detailed steps through to resolution.
- ✓ **Links to CCH Learning**
Links to relevant webinar based training (with CPD credit) delivered by industry specialists.

Commentary

Detailed explanation of the operation of the Fringe Benefits Tax Assessment Act 1986, giving a practical understanding of the FBT regime and how to comply with FBT requirements. Commentary on cases and rulings are included in context with the relevant legislative provisions.

News

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