

# Example analysis - Meals

- Travelling, not travelling, attending training, conference, etc.

**Actual method**, need to be able to separate between:

- |                           |                                   |
|---------------------------|-----------------------------------|
| ✓ Employee travelling     | Deduct / No FBT                   |
| ✓ Non travelling employee | <b><u>Deduct / FBT</u></b>        |
| ✓ Client travelling       | Deduct / No FBT                   |
| ✓ Non travelling client   | <b><u>Non Deduct / No FBT</u></b> |
| ✓ Spouse of employee      | <b><u>Deduct / FBT</u></b>        |
| ✓ Spouse of client        | <b><u>Non Deduct / No FBT</u></b> |

# Example analysis - Meals

➤ Travelling, not travelling, attending training, conference, etc.  
**50/50 method**, need to be able to separate between:

- |                           |                                   |
|---------------------------|-----------------------------------|
| ✓ Employee travelling     | Deduct / No FBT                   |
| ✓ Non travelling employee | <b><u>Deduct / FBT</u></b>        |
| ✓ Client travelling       | Deduct / No FBT                   |
| ✓ Non travelling client   | <b><u>Non Deduct / No FBT</u></b> |
| ✓ Spouse of employee      | <b><u>Deduct / FBT</u></b>        |
| ✓ Spouse of client        | <b><u>Non Deduct / No FBT</u></b> |

**CONCLUSION: SAME REQUIREMENTS 50/50 or ACTUAL**