

## Deductibility of Meals / Entertainment / Meetings / Travel Costs

Situation	Suggested Code	GST/ Tax Claimable
Coffee in the workplace for staff, clients and owners meetings	Meeting Costs	Yes
Coffee out for staff or clients meetings	Meeting Costs	Yes
Meals in the workplace for staff or owners during a normal break	Entertainment	No
Meals in the workplace for staff or clients whilst working	Meeting Costs	Yes
Meals in the workplace for staff training/development meetings	Team Training	Yes
Meals in the workplace for staff or owners meetings whilst working	Meeting Costs	Yes
Meals out for staff or owners during a normal break	Entertainment	No
Meals out for staff birthdays, celebrations, Christmas parties or farewells	Entertainment	No
Meals out for staff or client meetings	Entertainment	No
Meals when travelling for work but returning back home that night	Entertainment	No
Meals when travelling for work and staying away overnight	Travel	Yes
Drinks in the workplace for staff or clients (whether during work or after work)	Entertainment	No
Drinks out after work with staff or clients	Entertainment	No
Venue Hire for staff events and celebrations (e.g. Christmas parties)	Entertainment	No

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<b>Situation</b>	<b>Suggested Code</b>	<b>GST/ Tax Claimable</b>
Bus or Taxi costs for staff events and celebrations	Entertainment	No
Accommodation at staff events and celebrations	Entertainment	No
Meals at Seminars presented to clients/public	Seminar Costs	Yes
Venue Hire for Seminars	Seminar Costs	Yes
Accommodation at Seminars	Seminar Costs	Yes
Travel costs to/from Seminars	Seminar Costs	Yes

Please note that this schedule is general in nature and does not consider or refer to any potential Fringe Benefits Tax (FBT) consequences.