

## Venue Hire

# Frequently asked questions.

### What is the Venue Hire benefit?

Venue Hire allows you to salary package the cost of:

- holiday accommodation for you and your family
- hiring a reception centre/function room or marquee.

These items, together with the Meal Entertainment benefit, are subject to a combined, single annual cap limit of \$2,650 per Fringe Benefits Tax (FBT) year. This cap limit is **in addition** to the existing salary packaging cap limit for everyday living expenses such as your mortgage or your rent, and does not affect the claiming of these benefits in any way.

### When is the FBT year?

The FBT year runs from 1 April to 31 March.

### What can I package under Venue Hire?

The following types of expenses will generally qualify as Venue Hire:

#### Holiday accommodation

- hotels, motels, B&Bs, serviced apartments, guest houses, holiday homes
- on-site accommodation in a caravan park, such as cabins or on-site caravans
- overseas accommodation (when paying for overseas accommodation you need to keep the original receipt and a copy of your credit card statement showing the Australian dollar amount of the expense)
- holiday accommodation for you and your family as long as you are paying for the cost and you submit the original tax invoice (receipt)
- cruises where it is part of a package arrangement and the components are not individually identified
- the cost of flights, accommodation, entertainment, food and drink, if it is part of an 'all-inclusive' holiday package.

### What rules apply to cabin cruises and holiday 'package deals'?

The following outlines the rules that apply to these Venue Hire expenses:

For cabin cruises:

- you must have exclusive possession of the cabin to the exclusion of all others except for family members, e.g. spouse/de-facto, children
- meals and onboard activity costs incurred do not qualify under the venue hire benefit. However, you can claim meals with others under the Meal Entertainment benefit if this is

included in your salary packaging program. To claim Meal Entertainment benefits, employees must obtain an itemised invoice. Alternatively, they can also be claimed when part of an 'all-inclusive' package

- the costs must be related to your holiday, as distinct from business travel.

For 'all inclusive' package deals or tours:

- an 'all-inclusive holiday package' may only qualify under the benefit if you are billed for the holiday package on an unitemised invoice. This means the invoice does not detail any of the individual costs for accommodation, transport, entertainment, food and drink provided
- where a single ticket of transport to the holiday destination is provided, it will not be deemed as an eligible venue hire expense. For example, the purchase of a flight only provides access to a seat on a plane, and not the hiring or leasing of the plane.

### Venue hire

- hire of a reception centre or function room – this could be for any purpose, including a wedding reception for yourself or family member, birthday party or special anniversary celebration – as long as you are paying for the venue hire cost.

### Marquee hire

- the cost of hiring a marquee whether it is used on your own private property or at a public space such as a park.

You can claim the cost of a marquee for a friend or family member as long as you have paid for it and have the original tax invoice (receipt).

### Am I eligible to salary package Venue Hire?

You may be able to salary package holiday accommodation or venue hire costs if you work for a:

- private or public not-for-profit hospital
- charity or other not-for-profit organisation.

Still not sure whether you can salary package holiday accommodation or venue hire? Then simply ask your employer or call us on **1300 123 123**.

### Can I claim overseas expenses?

Yes, you can. Overseas Venue Hire expenses can be claimed in the same way you claim Australian Venue Hire expenses. You just need your receipt and a copy of the credit card statement showing the Australian dollar amount of your expense.

### What can't be packaged under Venue Hire?

The following types of expenses do not qualify under the Venue Hire benefit:

# Frequently asked questions.

## Venue Hire cont.

### Holiday accommodation

- the cost of food and beverages on the holiday, if they are not part of a package deal or tour
- travel to and from the holiday destination, if it is not part of a package deal or tour
- the cost of parking, telephone calls, internet access and in-house movies in combination with the hotel, motel or similar accommodation, if they are not part of a package deal or tour
- camping fees, powered sites or caravan hire
- the purchase of holiday homes or time share accommodation
- holiday accommodation which you have not paid for.

### Venue hire and marquee hire

- lighting or music hire, even if they are part of a package cost
- decorative accessories, even if they are part of a package cost
- glassware, tableware, linen or other accessories even if they are part of a package cost
- catering or food and beverage costs, even if they are part of a package cost
- travel to and from the venue or marquee
- venue or marquee hire which you have not paid for.

### Other Venue Hire expenses that do not qualify

- hot air balloon hire – in its entirety, both to the exclusion and not to the exclusion of others
- paint ball facility hire – not to the exclusion of others
- paint ball equipment hire – where the paint ball facility has been hired in its entirety to the exclusion of others
- plane travel hire – has not been hired to the exclusion of others
- sporting clubs or association memberships
- tickets to a recreation event, such as a football game.

### What do I need to provide when submitting a Venue Hire claim?

- for each Venue Hire claim (holiday accommodation, venue or marquee hire) you must submit the receipt/tax invoice for reimbursement of the expense incurred
- with the exception of cruises, where the expense is part of a 'package deal', the accommodation component must be itemised or clearly identifiable
- overseas Venue Hire expenses will require both the receipt/tax invoice and copy of the credit card statement showing the Australian dollar amount of the expense.

### When can I start salary packaging Venue Hire claims?

You can start to take advantage of this benefit straight away. In some instances you may be able to claim expenses you have already incurred providing you have the necessary proof of payments. Please call Maxxia first to see if you are eligible.

### Can I put funds away for future Venue Hire claims?

Yes, you can put funds away to start saving for that holiday or special event. Contact Maxxia to start allocating funds toward Venue Hire.

### Is there a limit to how much I can salary package to Venue Hire?

Yes. Together with the Meal Entertainment benefit, the Venue Hire benefit is subject to a combined, single annual cap limit of \$2,650 each FBT year. It is also a reportable fringe benefit and will appear on your Payment Summary each year.

### Do I have to spend it all by 31 March each year?

If you don't claim your full meal entertainment and venue hire cap limit before midnight 31 March, you will not lose this money. The balance will stay on your account for you to use in the new FBT year, which begins on 1 April. However, these funds will form part of your new cap, which means you may lose the potential tax savings on the cap limit you have not used from the previous FBT year. For the avoidance of doubt, this does not increase the amount of your cap for the new FBT year

### Can I use the Maxxia Wallet for Venue Hire expenses?

Yes, you can use the Maxxia Wallet to pay for any eligible Venue Hire expenses, exactly as you would use it for Meal Entertainment. However, you can't use Maxxia Wallet to pay for bookings made through an online or in-person travel service.

### How do I make a claim for Venue Hire?

If you don't have the Venue Hire benefit already in your package, follow these steps to add it in:

1. Jump onto Maxxia Online and visit the Contact tab.
2. Choose from the drop-down options that you want to "Make a change to your package" and add the "Holiday Accommodation and Venue Hire" benefit.
3. If you have a balance in your Meal Entertainment benefit that you'd like to use for this claim, scroll down to the comments section and type in this line: **Please use all funds currently in my Meal Entertainment balance for this claim.** Please note that this will change how much is allocated to your Meal Entertainment benefit, and is likely to impact any claims previously submitted but not yet paid.
4. You'll then receive a Your Benefit Summary email once your Venue Hire benefit has been created.
5. Visit Maxxia Online or the Maxxia app to submit your Venue Hire claim.

### Need more information?

Contact our friendly Customer Care team on **1300 123 123**.

#### IMPORTANT INFORMATION

1. The supply of salary packaging services is subject to the Maxxia Pty Ltd terms and conditions and your Employer's Salary Packaging Policy (available from your Human Resources department).
  2. Public hospitals, private not-for-profit hospitals, public benevolent institutions and charitable institutions have a capping threshold (being a grossed up taxable value of \$17,000 and \$30,000 respectively) placed on the amount of fringe benefits they may provide to employees each FBT year without FBT applying.
  3. Maxxia Wallet is issued by EML Payment Solutions Limited ABN 30 131 436 532 AFSL 404131. Maxxia Pty Ltd ABN 39 082 449 036 is an Authorised representative of EML Payment Solutions Limited Australian Financial Services Authorised Representative number 000278683. Consider if the card is right for you. Read the PDS at [live.maxxia.com.au/pds](http://live.maxxia.com.au/pds) for more information. Mastercard and the Mastercard brand mark are registered trademarks, and the circles design is a trademark of Mastercard International Incorporated.
- This general information doesn't take your personal circumstances in to account. Please consider whether this information is right for you before making a decision and seek professional independent tax or financial advice. Conditions and fees apply, along with credit assessment criteria for lease and loan products. The availability of benefits is subject to your employer's approval. Maxxia may receive commissions in connection with its services. The Meal Entertainment benefit and Venue Hire benefit has a combined annual cap limit of \$2,650 and will appear as a reportable item on your Payment Summary each year. If you are eligible to claim both benefits, how you split the combined annual cap is up to you. This cap limit is separate from the Fringe Benefit Tax cap limits for everyday living expenses. The supply of meal entertainment services is subject to Maxxia Pty Ltd terms and conditions (available from [maxxia.com.au](http://maxxia.com.au) or by calling us on 1300 123 123), and the terms and conditions of your employer's Meal Entertainment Policy.