



2025 FBT SELF-ASSESSMENT CHECKLIST

YES

NO

In the current year (since 1 April 2024) has your business...

Cars and Motor Vehicles: Do you make cars or other vehicles owned by the business available to employees for private use including a car garaged at the employees home?

Reduced Rate Loans: Do you provide loans at reduced interest rates to employees?

Released Employee Debt: Have you released an employee from an owed debt?

Paid or reimbursed employee loan: Have you reimbursed or paid an employee loan?

Paid or reimbursed expenses: Have you paid for, or reimbursed, an expense incurred by an employee? e.g. mobile phone or internet usage

Provided House or Accommodation: Do you provide a house or unit of accommodation to your employees?

Living-Away-From-Home Allowances: Do you provide employees with a living-away from home allowance? (note this is different to a travel allowance)

Entertainment: Do you provide entertainment by way of food, drink or recreation to your employees?

Tax-Exempt & Provided Food, Drink or Accommodation: Are you a tax-exempt organisation that has provided food, drink or accommodation to employees?

Property & Car Parking: Have you provided property and car parking facility either free or at a discount to employees?

Salary Package Arrangements: Do any of your employees have a new or existing salary package arrangement in place?

Provided Low Price Goods: Have you provided your employees with goods at a lower price than they are normally sold to the public?