

Eat, Drink & Claim Expenses

50% deductible	100% deductible
 <ul style="list-style-type: none"> • Friday Night Drinks for team members in the office or at the pub. 	<ul style="list-style-type: none"> • Bottle of wine given to a client or supplier as a goodwill gesture to be enjoyed in their own time.
 <ul style="list-style-type: none"> • Team lunch or dinner at a restaurant for social function. • Taking a client out to dinner. • Taking a client out to dinner while you are out of town on business in New Zealand. 	<ul style="list-style-type: none"> • Dinner for Sales Rep while out of town selling and no client present. Travel Expense • Providing a meal for a journalist while reviewing your business for an article. • Providing morning tea or lunch for the team at your premises—Working Lunch etc. • Taking a client out for dinner while you are out of town outside of New Zealand.
 <ul style="list-style-type: none"> • Entertaining clients: movie, theatre, events & experiences (eg Fly a Jet, Launch, etc) 	<ul style="list-style-type: none"> • Golf subscription for business owner paid by company. FBT Liable • Gym Membership for team member paid for by the company. FBT Liable
 <ul style="list-style-type: none"> • Sponsoring local sports team, receiving favours in return. 50% of value of 'favour' received is deducted from total sponsorship • Providing local sports team with a meal at their grounds after each game. 	<ul style="list-style-type: none"> • Sponsoring local sports team.
 <ul style="list-style-type: none"> • Staff Christmas party on or off the premises. 	<ul style="list-style-type: none"> • Donating food to a Christmas party put on by a Charity or Children's Hospital
 <ul style="list-style-type: none"> • Employees' salary package includes a taxable allowance for entertaining clients. 	

If you have any questions or would like to discuss something in particular, give us a call **09 421 9020**.