

Eat, Drink & Claim Expenses

50% deductible

100% deductible



- Friday Night Drinks for team members in the office or at the pub.
- Bottle of wine or food given to a client or supplier as a goodwill gesture to be enjoyed in their own time.



- 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.



- Entertaining clients: movie, theatre, events & experiences (eg Fly a Jet, Launch, etc)



- 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.



- Staff Christmas party on or off the premises.



- Employees' salary package includes a taxable allowance for entertaining clients.

- Dinner for Sales Rep while out of town selling and no client present.
- 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.

- Golf subscription for business owner paid by company.
- Gym Membership for team member paid for by the company.

- Sponsoring local sports team.

- Donating food to a Christmas party put on by a Charity or Children's Hospital