

# VEHICLE UNAVAILABLE DECLARATION FORM

## Your Details

Name:

Registration Number:

Employer:

Work Number:

Email Address:

For your novated leased vehicle to be considered unavailable for your private use you must surrender charge of the vehicle to your employer, or to an independent third party such as a service agent or crash repairer. During this time you must hand over the vehicle's keys and prohibit the use of your vehicle for private purposes. The vehicle must also not be stored at, or near, your place of residence.

## Date From/To and Explanation of Days Unavailable Claim(s)

**You can only claim days unavailable if you do not have custody or control of the vehicle for a full 24 hour period (midnight to midnight).**

Date From:        /        /

Date To:        /        /

Explanation:

Date From:        /        /

Date To:        /        /

Explanation:

## Employee Declaration

Number of **full days (midnight to midnight)** during the FBT year (1 April to 31 March) that the vehicle was unavailable for private use:

Having made this declaration I acknowledge that I have read and understood my employer's novated lease policy as it relates to claiming days unavailable.

Signature:

Date:        /        /

## Employer Authorisation

To be signed by a person who has the proper authority to verify days unavailable on behalf of the company.

Name:

Job title:

Signature:

Date:        /        /

Please submit this form with the supporting documents to your Employer. Novate@bility will only accept Days Unavailable claims that have been authorised by your Employer. Once approved scan and email all documents to [novate@bility.com.au](mailto:novate@bility.com.au).

## What is days unavailable?

Situations may arise where you cannot use your novated lease vehicle for private purposes. In these circumstances, you may wish to make a days unavailable claim to avoid paying Fringe Benefit Tax (FBT) on those days you could not drive your vehicle.

Days unavailable can only be claimed if you do not have custody of your vehicle for a full 24-hour period (midnight to midnight).

For your vehicle to be considered unavailable for your private use, one of the following conditions must apply:

1. Your vehicle is left at your employer's premises, the keys are left in the possession of someone who is at an arm's length relationship to you, for example, your HR manager or security manager, and your employer explicitly prohibits the use of the vehicle for private purposes;
2. Your vehicle is involved in an accident and is taken to a smash repairer; or
3. Your vehicle cannot be driven as a consequence of requiring major servicing or repairs.

**If your vehicle is left at the airport, kept at or near your place of residence, or kept at a relative or friend's place of residence, it will not qualify for days unavailable.**

All days unavailable claims must be approved by your employer. To find out more about your company's current policy, please check with your HR adviser for details.

## Why claim days unavailable

If your days unavailable claim is successful, you will be exempt from being subject to FBT on the days claimed.

If for any reason you are likely to experience an FBT shortfall, then days unavailable will reduce or even negate the shortfall.

An FBT liability (shortfall) can arise, particularly in the first and last FBT years of your lease. This is due to a timing issue of when your lease starts or ends and when your deductions occur.

For example, if you are paid on the 15th of each month and your lease commences on the 20th of October, but your first monthly deduction occurs on the 15th of November, a shortfall can arise for the days from the 20th of October to the 31st of October, as your deductions do not cover this period.