

[Home](#) / [Non-profit](#) / [Your organisation](#) / FBT concessions

FBT concessions

Not-for-profit organisations may need to register for fringe benefits tax (FBT) if they provide benefits to employees during an FBT year (1 April to 31 March).

Depending on the type of organisation, it may be entitled to a rebate or an exemption for FBT.

This short video introduces you to the basics of the FBT concessions available to Not-for-profit entities.



Find out about:

- [FBT registration \(/General/Fringe-benefits-tax-%28FBT%29/How-to-register-for-FBT/\)](#)
- [FBT concessions \(/non-profit/your-workers/obligations-to-workers/fringe-benefits-tax/fbt-concessions/\)](#)
- [Concessional FBT caps \(/rates/fbt/?page=12#Capping_of_concessional_FBT_treatment_for_certain_employers\)](#)
- [To apply for a tax concession \(/Forms/Application-for-endorsement-as-a-tax-concession-charity/\)](#)
- [Fringe benefits and calculating fringe benefits tax \(employers guide\) \(https://www.ato.gov.au/general/fringe-benefits-tax-\(fbt\)/in-detail/fbt---a-guide-for-employers/?anchor=Introduction#Introduction\)](#)

Last modified: 29 Aug 2016

QC 49959

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).