



# Laptop Computers

## Overview

An employee may salary package the cost of one portable laptop computer and the cost of a mouse as well as a portable printer designed for use for a portable computer each FBT year (1 April to 31 March) tax free.

**As a result of the 2008 Federal Budget, laptops purchased after 13th May 2008 may only be packaged if they are predominantly used for business or work purposes.**

## What can be packaged?

A portable computer may be a laptop computer, notebook, or similar type of computer as well as a portable printer.

To qualify as FBT exempt, as contained in various rulings and tax laws, the portable computer and portable printer must have the following requirements:

### Portable Computer

- (i) Relatively small in size;
- (ii) Easily portable; and
- (iii) Operated without an external power source.

### Portable Printer

Must be designed for use for a portable computer

## Substantiation

Provide tax invoice/ receipt for reimbursement of expense incurred by the employee for the portable computer/portable printer.





## Eziway helpful tips on claims for reimbursement

The ATO and your employer's Salary Packaging Policies outline parameters that are acceptable and not acceptable within the "spirit of the benefit item of Laptop computers"

### Eziway will process...



✓ Laptop computer



✓ Personal printer

### Eziway will not process...



✗ Laptop bag



✗ Mouse



✗ Web cam



✗ Software Packages

**For further information please call one of our friendly consultants on:**

Phone: 1800 932 394 or 03 8768 5777 Fax: 03 8768 5700 or 03 9768 9877 Email: [admin@eziway.net.au](mailto:admin@eziway.net.au)

**Disclaimer:** Whenever you are making decisions that affect your income and financial affairs, you should always consider seeking external financial advice.

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