Assessable and non-assessable hospitality types

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Assessable hospitality

All hospitality requires a taxation assessment unless it is specifically classified as non-assessable hospitality.

The Australian Taxation Office (ATO) generally considers the provision of food, drink or recreation, and any incidental costs such as accommodation or travel, to be entertainment. Whether hospitality is not entertainment depends on factors such as why it is provided, what is provided, when it is provided and where it is provided.

UQ must be able to demonstrate why hospitality is not entertainment or, where it is entertainment, why an FBT exemption applies. UniTask supports this assessment by capturing the information and justification required for taxation, compliance and record-keeping purposes.

Where a hospitality assessment is not completed, or the information provided is materially incorrect or incomplete (for example, alcohol was purchased but not disclosed in the original UniTask request) and the Hospitality Owner cannot support a revised assessment (i.e. submit a new UniTask request with the correct details), the hospitality must be treated as taxable entertainment for FBT purposes.

Non-assessable hospitality

Certain hospitality purchases may be exempt from FBT where specific conditions apply. Based on ATO guidance, Finance has identified eligible hospitality purchases that do not require a hospitality assessment. These purchases are classified as non-assessable hospitality. As they present minimal governance and reputational risk, hospitality approval is not required.

Standard hospitality (**assessable)**

The provision of food, beverages or recreation as part of an activity or event, and includes:

- **UQ-hosted hospitality**: a UQ employee arranges or purchases hospitality directly from a supplier, such as coffee, catering or refreshments.
- **Registration hospitality**: hospitality provided as part of a registration or attendance fee, such as meals included in a networking registration fee. This applies even when a UQ employee pays to attend the event, as they have not arranged the hospitality.
- **Bulk hospitality**: a single hospitality purchase intended for use across multiple activities or events, such as alcohol purchased to replenish the Vice-Chancellor's liquor cabinet. Use of this category is restricted.

Incidental hospitality (**assessable)**

Specific goods or services associated with providing standard hospitality that the ATO considers part of the overall entertainment benefit, including accommodation, travel, venue and service related costs.

Where these costs relate to a hospitality activity or event, they form part of the total assessable hospitality value and must be included in the assessment.

When incurred independently of a hospitality activity or event, these costs are not considered hospitality and do not require a hospitality assessment. For example, travel to attend an off-site work meeting where no hospitality is provided. Such costs must not be coded to hospitality accounts.

Fee-for-service revenue (**assessable** - **FBT exemption eligibility)**

Revenue received from attendees or participants as payment for attendance, goods or services associated with a hospitality activity or event.

To be considered for certain FBT exemptions, the revenue must be received from external sources and must cover at least 50% of the total hospitality cost. Meeting this threshold alone does not guarantee an FBT exemption, as all relevant eligibility criteria must also be satisfied.

Fee-for-service revenue must not be coded to hospitality accounts.

Other activity or event costs and revenues (not hospitality, not assessable)

Goods or services related to an activity or event that are not considered hospitality (i.e. standard or incidental) by the ATO.

These costs:

- do not require *hospitality* assessment or approval (under the Hospitality Procedure)
- are not included in the hospitality costs used to determine hospitality approval must not be coded to hospitality account/s.

Finance has enabled 'other activity or event' costs and revenues to be recorded as optional information in the UniTask assessment form. This provides visibility of the total cost or net position of an activity or event and is designed to support local governance and reduce duplicate approval processes.

The Hospitality Procedure does not govern overall event approval and does not replace or override any procedure or local requirement relating to event approval.

Assessable hospitality

Standard hospitality

To help ensure the correct assessment and approval pathway are applied, UniTask groups standard hospitality cost categories into three groups:

- **UQ-hosted hospitality**
- **Registration hospitality**
- **Bulk hospitality**

When creating a request, cost categories from all three groups are initially available. Once you select a cost category, UniTask will only display related categories from that same group.

This is because each group represents a different type of hospitality and is assessed differently. As a result, hospitality costs from different groups generally cannot be combined in the same request.

If you select the wrong category, simply delete the cost line to return to the full list of available options.

Table 1: UniTask categories for standard hospitality

Category Group	Cost Category	Description
UQ-hosted hospitality	Non-alcoholic beverages	Non-alcoholic beverages only, including soft drinks and barista- or venue-prepared tea and coffee. Note: Workplace amenities such as bottled water, instant coffee, tea bags, milk, and similar kitchen supplies are not considered hospitality costs.
	Alcoholic beverages	Alcoholic beverages, including beer, wine, spirits, and similar drinks, typically purchased from bars, restaurants, or catering providers. This category may also include associated non-alcoholic beverages where a separate breakdown is unavailable; however, a high value of non-alcoholic beverages may affect the hospitality assessment outcome. If food is provided, record it as a separate cost line.
	Light refreshments (non-alcoholic)	Light refreshments such as morning or afternoon tea, including cakes, pastries, and similar finger food, served with non-alcoholic beverages. If alcohol is provided, record it as a separate cost line.
	Working meals (non-alcoholic)	Informal meals and finger food, such as sandwiches, wraps, sushi, and similar items, served with non-alcoholic beverages. If alcohol is provided, record it as a separate cost line.
	Sit-down meals (non-alcoholic)	Substantial seated meals that require cutlery, served with non-alcoholic beverages. If alcohol is provided, record it as a separate cost line.

Category Group	Cost Category	Description
	Packaged meals – finger food (non-alcoholic)	Set menu meals at restaurants or catering packages for finger food/canapé that includes non-alcoholic beverages.
	Packaged meals – finger food (alcoholic)	Set menu meals at restaurants or catering packages for finger food/canapé that includes alcoholic beverages.
	Packaged meals – sit-down (non-alcoholic)	Set menu meals at restaurants or catering packages for a sit-down meal with cutlery that includes non-alcoholic beverages.
	Packaged meals – sit-down (alcoholic)	Set menu meals at restaurants or catering packages for a sit-down meal with cutlery that includes alcoholic beverages.
	Packaged mixed beverages (alcoholic)	Drinks only package that includes both alcoholic and non-alcoholic beverages.
	Corporate box tickets	Corporate box admission costs. Record food and beverage costs as separate cost lines where available.
	Sporting event tickets	Admission costs for sporting events. Record food and beverage costs as separate cost lines where available.
	Performance and show tickets	Admission costs for theatre, cinema, concerts, live performances, and similar entertainment or recreational activities. Record food and beverage costs as separate cost lines where available.
	Entertainment services	Costs for entertainers and performers, including DJs, bands, musicians, MCs, guest speakers, and similar services.
	Tours and cruises	Admission or registration costs for tours, excursions, and cruises. Record food and beverage costs as separate cost lines where available.
	Other admission fees	Admission costs for entertainment or recreational activities not covered by another category. Record food and beverage costs as separate cost lines where available.
Registration hospitality	Networking or community engagement registration fee (non-alcoholic)	A registration or ticket fee for a charity event, networking event, community engagement event, or any other registered event that does not meet the definition of a Professional Development Registration Fee. This category also includes all-inclusive registration fees where meals, refreshments (excluding alcohol), or activities are a mandatory component of attendance and cannot be purchased separately.

Category Group	Cost Category	Description
	Networking or community engagement registration fee (alcoholic)	A registration or ticket fee for a charity event, networking event, community engagement event, or any other registered event that does not meet the definition of a Professional Development Registration Fee. This category also includes all-inclusive registration fees where meals, refreshments (including alcohol), or activities are a mandatory component of attendance and cannot be purchased separately.
	Registration add-on – meal package (non-alcoholic)	An optional meal package with non-alcoholic beverages that is purchased as an add-on with the conference or event registration fee. Do not use this category if the package includes a leisure activity. Record the registration or ticket fee (to the conference or event) as a separate cost line.
	Registration add-on – meal package (alcoholic)	An optional meal package with alcoholic beverages that is purchased as an add-on with the conference or event registration fee. Do not use this category if the package includes a leisure activity. Record the registration or ticket fee (to the conference or event) as a separate cost line.
	Registration add-on – leisure activity and meal package (non-alcoholic)	An optional leisure activity package that is purchased as an add-on with the conference or event registration fee. The package may include meals and non-alcoholic beverages. Record the registration or ticket fee (to the conference or event) as a separate cost line.
	Registration add-on – leisure activity and meal package (alcoholic)	An optional leisure activity package that is purchased as an add-on with the conference or event registration fee. The package may include meals and alcoholic beverages. Record the registration or ticket fee (to the conference or event) as a separate cost line.
Bulk hospitality	Liquor restocks of VC Cabinet	Alcohol purchased to replenish an approved VC or office liquor cabinet.

Incidental hospitality

Incidental cost categories, if incurred in providing the hospitality, must be added with UQ-hosted hospitality and Registration hospitality requests where the costs are associated with the hospitality activity or event.

Bulk hospitality purchases must be submitted as a standalone request and cannot be combined with incidental costs.

Because incidental costs are only assessable when they relate to a hospitality activity or event, UniTask will not allow incidental costs to be submitted on their own. At least one standard hospitality cost must be included in the request.

Table 2: UniTask categories for incidental hospitality

Category Group	Cost Category	Description
Incidental hospitality	Transport	Transport provided to attendees travelling to or from the activity or event.
	Accommodation	Accommodation provided to attendees in connection with an overnight activity or event.
	Venue space hire	Hire of a venue, function room, or event space used to deliver hospitality, including associated booking or management fees.
	Venue staffing and service	Hospitality-related staffing and service costs, including wait staff, bar staff, service charges, catering service fees, and corkage.
	Venue furniture and service ware	Hire of tables, chairs, glassware, crockery, bar equipment, and other items required to provide hospitality. Excludes Venue styling costs (e.g. flowers, decorations etc).
	Delivery	Delivery and collection costs associated with hospitality expenditure, such as catering.

Other activity or event costs

An activity or event may include costs that are not relevant to hospitality assessment but can be recorded in UniTask to provide visibility of the total event cost.

These costs are optional and are not required for hospitality assessment, approval or taxation purposes. However, local areas or approvers may choose to include them to support their own approval or event management processes.

Table 3: UniTask categories for other costs

Cost Category	Description
Gifts and recognition	Gifts, awards, tokens of appreciation, and other forms of recognition provided to attendees.
Audio-visual (AV) equipment and services	AV equipment and support services, including microphones, speakers, projectors, LED screens, livestreaming, and technical support.
Other venue staffing (non-catering)	Non-catering personnel, including security, ushers, technicians, registration staff, and cleaners.
Branding and promotional services	Event branding and promotional materials, including signage, banners, displays, and branded props.
Ticketing and registration fees	Ticketing platforms, registration systems, attendee management tools, QR code scanning, and related service fees.
IT service fees	Technology services and platforms, including Wi-Fi, event apps, virtual event platforms, and related IT support.

Cost Category	Description
Venue styling	Decorative and presentation items used to enhance the venue's appearance, ambience, or setup, excluding items required for food, beverage, entertainment, or recreation activities.
Cleaning and waste management	Waste collection, recycling, cleaning services, and post-event venue cleanup.
Other event equipment hire	Hire of event infrastructure and equipment, such as marquees, generators, fencing, staging, and temporary facilities.
Professional development registration fee	A registration fee for a conference, seminar, workshop, or similar professional development event that supports learning and skill development. This category also includes all-inclusive registration fees where meals, refreshments (including reasonable alcohol), or activities are a mandatory part of attendance and cannot be purchased separately. For UQ employee professional development purposes only.
Professional development registration add-on - meal package (<$180 p.p)	An optional professional development registration add-on for a meal package, including reasonable alcohol, costing less than $180 per person (excluding GST) and not including any activities. For UQ employee professional development purposes only.
Professional development registration add-on - professional activity	An optional professional development registration add-on for a professional activity that supports learning, research, or role-related skill development. The activity must have a clear connection to the employee's role or area of expertise and must not be social or recreational in nature. This category may also include associated meal packages. For UQ employee professional development purposes only.
UQ meeting room amenities	The provision of low-value refreshments for the meeting room (held on UQ premises), including milk, tea bags, instant coffee, bottled water, basic snack items, such as fruit, biscuits, confectionery and mints, and consumables associated with these items e.g., disposable cups, stirrers and napkins etc.
Delivery	Delivery and collection costs associated with other activity or event expenditure, such as equipment hire, waste management, venue styling, and similar event-related services.
Other	Costs that do not fit within any other defined category.

Activity or event revenue

An activity or event may generate revenue that is not relevant to hospitality assessment but can be recorded in UniTask to provide visibility of the overall financial position of the activity or event.

Some revenue categories may also qualify as fee-for-service revenue and can be considered when assessing eligibility for certain FBT exemptions.

Table 4: UniTask categories for revenue

Revenue Category	Description
Ticket sales – external funds	Revenue received from external attendees through standard event registration or ticket fees. **Excludes revenue received from UQ-funded sources.**
External sponsorship funding	Sponsorship funding received from external organisations to support the activity or event.
Other external funding	External funding received from sources other than sponsorships, including grants, project funding, donations, or other contributions used to support the activity or event. The funding must be directly linked to or provided for the activity or event purposes.
Employee contributions	Amounts personally paid by employees towards the activity or event, excluding standard event registration or ticket fees.
Ticket sales – UQ funds received	Revenue received from UQ faculties, schools, institutes, or business units through registration fees, entry fees, access fees, ticket sales, or optional event services. Includes payments made via UQ corporate card, internal transfer journal, or other internal funding mechanisms.

Non-assessable hospitality

Non-assessable hospitality includes purchases that meet predefined eligibility criteria and do not require a hospitality assessment or hospitality approval. These purchases are generally for sustenance, operational or professional development purposes, are not considered entertainment for FBT purposes, and present minimal governance and reputational risk.

Where the relevant eligibility criteria are not met, the purchase becomes assessable hospitality and must be submitted for assessment and approval in UniTask. Failure to complete a hospitality assessment will result in the hospitality being treated as taxable entertainment for FBT purposes and full FBT being applied.

Table 5: Summary of non-assessable hospitality categories

Non-assessable hospitality category	Can become assessable hospitality?	Can be included in a UniTask assessment?
Low-value UQCV exception	Yes	No
Commercial food and beverage inventory	No	No
Meals During Overnight Business Travel (OBT)	Yes	Yes, as standard hospitality
Professional development registration fees (all inclusive)	No	Yes, as other activity or event costs
Professional development registration add-ons	Yes	Yes, as standard hospitality or other activity or event costs
Professional development activities	No	Yes, as other activity or event costs

Low-value UQCV exception

This category provides a simplified process for eligible low-value purchases made at UQ-controlled venues, reducing administration for UQ Corporate Card holders.

All of the following eligibility criteria must be met for the exemption to apply:

- be for food or beverages only (no recreation or leisure activities)
- purchased using a UQ Corporate Card
- purchased on a working day
- purchased at a UQ controlled venues (UQCV)
- no alcohol is included in the purchase
- total activity or event cost is less than $150 (excluding GST).

If all eligibility criteria are met, code the transaction to the new 'Low-value UQCV exception' account in ExpenseMe Pro. **No eForm, hospitality assessment or FBT calculator is required.**

Finance will verify eligibility using the transaction and receipt information recorded in ExpenseMe Pro. If any eligibility criterion is not met, the transaction will be returned for hospitality assessment.

Table 5: Low-value UQCV exception eligibility outcomes

Outcome	Assessable hospitality?	Add as 'standard hospitality' in UniTask?	Option to add 'other activity or event cost' in UniTask?
All eligibility criteria met	No	No	No
One or more eligibility criteria not met	Yes	Yes	No

Commercial food and beverage inventory

This category applies to food and beverage purchases held as inventory for commercial operations. No eligibility criteria apply.

This includes:

- stock acquired for resale through UQ-owned or operated venues
- ingredients and supplies purchased for commercial kitchens
- food and beverage products purchased as part of normal trading activities.

For example, wine purchased for resale at Customs House and food ingredients purchased for Patina kitchens.

Commercial food and beverage inventory is never considered hospitality and must not be included in a UniTask hospitality assessment.

Important: This category applies only to commercial inventory purchases. Hospitality activities and events hosted at Customs House, Patina or other venues remain assessable hospitality. The employee or organisational unit organising the meals, catering, or event package from the venue is responsible for completing the UniTask assessment (not the venue).

Amenities for staff kitchens and UQ meeting rooms

This category provides a simplified process for eligible workplace amenities and consumable supplies used on UQ premises, whether purchased as individual items or in bulk, reducing administration for employees providing basic workplace conveniences.

To qualify, all of the following eligibility criteria must be met:

- low-value products purchased as groceries or amenities (see examples below)
- held for use in staff kitchens, meeting rooms or function rooms on UQ premises
- made available for employee or attendee convenience
- does not constitute a meal (for example, sandwiches, wraps or salads)
- are not purchased as ready-to-consume items from a vendor (for example, takeaway coffees, catering or snack platters).

Product examples include:

- milk (fresh, long-life and alternative milk options)
- tea bags and loose tea leave
- instant coffee and other ground coffee products
- sugar and sweeteners
- bottled water and filtered water
- basic snack items; fruit, biscuits, confectionery, mints etc
- basic consumables; disposable cups, stirrers, napkins etc

If all eligibility criteria are met, code the transaction to the relevant amenities account.

Finance expects employees to comply with any local requirements relating to amenity purchases; however, Finance cannot verify or enforce local rules. Faculties, schools and organisational units are responsible for addressing any inappropriate or repeated non-compliant spending where required.

Table 6: Amenities eligibility outcomes

Outcome	Assessable hospitality?	Add as 'standard hospitality' in UniTask?	Option to add 'other activity or event cost' in UniTask?
All eligibility criteria met	No	No	Yes, where the purchase relates to a specific activity or event
One or more eligibility criteria not met	Yes	Yes, as UQ-hosted hospitality (for example, working meals or light refreshments)	No

Meals during Overnight Business Travel (OBT)

This category provides a simplified process for eligible meals and incidental food and beverage expenses incurred during approved Overnight Business Travel (OBT), reducing administration for employees while travelling for work. Our travel allowances are based on ATO reasonable rates. The dinner component in the ATO published rates is $66.65 for most Australian capital cities. We could round this up to $70

To qualify, all of the following eligibility criteria must be met:

- incurred while undertaking approved OBT
- have not claim a
- where multiple attendees are present, all attendees are UQ employees undertaking the same OBT
- the cost of the meal is less than $70 per person (excluding GST)
- any alcohol consumed is reasonable in the circumstances, is consumed with a meal, and does not exceed 50% of the total meal cost.

If all eligibility criteria are met, code the transaction to the appropriate Travel Meals and Incidentals account. If any of the eligibility criteria are not met, complete a Hospitality assessment in UniTask.

Table 7: Amenities eligibility outcomes

Outcome	Assessable hospitality?	Add as 'standard hospitality' in UniTask?	Option to add 'other activity or event cost' in UniTask?
All eligibility criteria met	No	No	No
One or more eligibility criteria not met	Yes	Yes, as UQ-hosted hospitality (for example, working meals or light refreshments)	No

Professional development registration and add-ons

This category provides a simplified process for eligible professional development registrations and related add-ons that support employee learning, knowledge sharing, research, presentations, workshops or role-related skill development.

To qualify, all of the following eligibility criteria must be met:

- registration is for UQ employees only
- attendance qualifies as a conference, including:

    - a formal agenda with at least four hours of working sessions (must be able to supply an agenda or organise a copy of the prior conference)
    - hospitality provided only as an incidental component of those sessions
- attendance supports the professional development of the employee/s attending
    - Is primarily for professional learning, research, industry engagement, or role-related skill development
    - has a clear and direct connection to the employee's duties, discipline, expertise, or research interests
- no alcohol, or only reasonable alcohol, is provided
- no recreational or leisure activities are included.

Additional eligibility criteria apply depending on the registration fee type.

Table 8: Professional development registration and add-on categories

Registration fee type	Description	Additional eligibility criteria
Professional development registration fee	A registration fee for a conference, seminar, workshop, or similar professional development event that supports learning and skill development. This category also includes all-inclusive registration fees where meals, refreshments (including reasonable alcohol), or activities are a mandatory part of attendance and cannot be purchased separately.	**All-inclusive fee**
Professional development registration add-on - meal package (<$180 p.p)	An optional professional development registration add-on for a meal package, including reasonable alcohol, costing less than $180 per person (excluding GST) and not including any activities.	Food and beverage package only, less than $180 per person (excluding GST), and purchased as an add-on to an eligible registration fee.
Professional development registration add-on - professional activity	An optional professional development registration add-on for a professional activity that supports learning, research, or role-related skill development. The activity must have a clear connection to the employee's role or area of expertise and must not be social or recreational in nature. This category may also include associated meal packages.	Professional activity is the primary purpose of the package (can also include Food and beverages) and is purchased as an add-on to an eligible registration fee.

	Examples: • a marine biologist participating in a reef ecosystem field study tour • a veterinarian attending a clinical techniques workshop associated with a veterinary conference • a penguin researcher attending a field excursion focused on penguin conservation and research.	

If all eligibility criteria are met, code the transaction to the appropriate professional development account.

Table 9: Professional development eligibility outcomes

Registration fee type	Outcome	Assessable hospitality?	Add as 'standard hospitality' in UniTask?	Option to add 'other activity or event cost' in UniTask?
Professional development registration fee	All eligibility criteria met	No	No	Yes
Professional development registration fee	One or more eligibility criteria not met	Yes	Yes, select **Networking or community engagement registration fee**	No
Professional development registration add-on - meal package (<$180 p.p)	All eligibility criteria met	No	No	Yes
Professional development registration add-on - meal package (<$180 p.p)	One or more eligibility criteria not met	Yes	Yes, assess the full meal package value as hospitality	No
Professional development registration add-on - professional activity	All eligibility criteria met	No	No	Yes

Registration fee type	Outcome	Assessable hospitality?	Add as 'standard hospitality' in UniTask?	Option to add 'other activity or event cost' in UniTask?
Professional development registration add-on - professional activity	One or more eligibility criteria not met	Yes	Yes, select **Registration add-on - leisure activity and meal package**	No