



FBT Chart

Financial Year 2008-09

No	Income Head	Fringe Benefit %	Impact	Fringe Benefit considered as 5% for following industries (Effective FBT rate 1.6995%)
1	Entertainment	20	6.798%	
2	Hospitality	20	6.798%	Hotels, Air, Ship, Travels, Cargo Cos
3	Conference	20	6.798%	
4	Sales Promotion, Publicity	20	6.798%	
5	Employee Welfare	20	6.798%	
6	Conveyance	20	6.798%	Construction, Pharma, Software, Hotels, Air, Ship, Travels/Cargo
7	Hotel, Boarding, Lodging	20	6.798%	Pharma, Software
8a	Repair & running of car & jeep	20	6.798%	Business of carriage by car
8b	Fuel of car & jeep	20	6.798%	Business of carriage by car
8C	Depreciation of car & jeep	20	6.798%	Business of carriage by car
9a	Repair & running of aircraft	20	6.798%	
9b	Fuel of aircraft	20	6.798%	
9c	Depreciation of aircraft	20	6.798%	
10	Telephone	20	6.798%	
11	Guest House	20	6.798%	
12	Festival Celebrations	50	16.83%	
13	Health Club	50	16.83%	
14	Other Club facilities	50	16.83%	
15	Gifts	50	16.83%	
16	Scholarships	50	16.83%	