# Car Parking Rate Determination

Fringe Benefits Tax year 2025–26 · Average cost method, section 39DA of the FBTAA 1986

| Prepared for | FBT year | Report reference | Date of issue | Prepared by |
|---|---|---|---|---|
| **Northbridge Facilities Group Pty Ltd** | 2025–26 | FPR-2026-0142 | 14 May 2026 | P. Stanley, Car Parking Consultant |

**This is an illustrative sample**

The entity, address, car parks, operators and rates below are invented, and are shown only to demonstrate the layout and the working. Nothing here is a determination, and no rate stated should be relied on for any location.

## Purpose and use of this report

This report states the lowest daily fee charged for all-day parking by commercial parking stations within one kilometre of the car park identified below, on the first and last day a parking benefit was provided, and the average of those two figures. That average is the rate an employer or its registered tax agent may apply in valuing a car parking fringe benefit under the average cost method in section 39DA of the Fringe Benefits Tax Assessment Act 1986.

We supply rates and the evidence behind them. We do not calculate an employer's taxable value, do not determine how many benefits arose, and do not advise on whether a benefit arose at all. Those questions turn on facts held by the employer — ownership or control of the premises, hours parked, and employee travel — which are outside the scope of this engagement.

Where an average rate appears in the final column, at least one commercial parking station within one kilometre charged more than the statutory threshold on the relevant day. The figure reported as the lowest rate may itself sit below the threshold: the two tests are separate, and a different car park commonly satisfies each. Part C shows which car park satisfied which test. Where no car park within one kilometre charged above the threshold, that is stated in place of a rate and no rates are reported.

## Part A — Determination

| Location [1] | Benefit period [2] | Opening rate [3] | Opening car park [4] | Closing rate [5] | Closing car park [6] | Average [7] |
|---|---|---|---|---|---|---|
| 45 Kestrel Street, Milton QLD 4064 | 1 April 2025 – 31 March 2026 | **$8.50** | Quarry Street Open Air Car Park | **$9.20** | Quarry Street Open Air Car Park | **$8.85** |

[1] The premises at which the employer provided the parking benefit. Vehicle entrance: Vehicle entrance off Ferry Lane, southern side.

[2] The first and last day on which a parking benefit was provided at that location during the FBT year, as advised by the employer.

[3] The lowest daily fee charged for all-day parking by a commercial parking station within one kilometre, on the first day of the benefit period.

[4] The car park charging that fee on the first day.

[5] The equivalent lowest fee on the last day of the benefit period.

[6] The car park charging that fee on the last day.

[7] The average of the opening and closing rates, per section 39DA(3). This is the daily rate to be used in valuing the benefit. All figures include GST where GST applies.

## Part B — Car parks considered

Every parking facility identified within approximately 1.5 kilometres of the vehicle entrance is listed below, including those we rejected and why. Distances are measured on foot by the shortest practicable route, vehicle entrance to vehicle entrance, not in a straight line and not between building centres.

| Car park | Operator | Route | Off-street | Public all-day product | Outcome | Basis |
|---|---|---|---|---|---|---|
| Kestrel Central Car Park | Meridian Parking | 380 m | Yes | Yes | **Included** | Multi-storey commercial facility, casual and permit products sold to the public. |
| Quarry Street Open Air Car Park | Meridian Parking | 510 m | Yes | Yes | **Included** | Open-air commercial lot, casual all-day product sold to the public. |
| Ferry Lane Car Park | Anvil Parking Group | 620 m | Yes | Yes | **Included** | Permit-only site; permits sold to any applicant, come-and-go confirmed. |
| Riverbend Plaza Shopping Centre | Riverbend Plaza Management | 740 m | Yes | Yes | **Included** | First three hours free, then a paid all-day tariff. The free tiers cannot span six hours and are disregarded; the paid tariff that remains is an all-day product available to the public. |
| Milton Road metered bays | Local authority | 210 m | No | — | **Excluded** | On-street metered parking. Excluded by the definition of a commercial parking station regardless of the fee charged. |
| Northgate Private Hospital staff car park | Northgate Health | 890 m | Yes | No | **Excluded** | Access restricted to staff and contractors on an issued permit. Not available to members of the public. |
| Vantage Tower basement car park | Vantage Property | 1,140 m | Yes | Yes | **Excluded** | Qualifies in every other respect but lies beyond one kilometre by the shortest practicable route. |

On-street metered parking is excluded by the statutory definition of a commercial parking station and is never treated as a comparator, whatever it charges. Ownership of a facility by a council, a hospital or a shopping centre is not itself disqualifying: what matters is whether a paid product capable of spanning six hours between 7.00 am and 7.00 pm is available to members of the public. Free and short-stay tiers are stripped out before that question is asked.

# Part C — How each rate was determined

For each qualifying car park we obtained every product available to the public capable of covering an all-day stay — casual, early bird, weekly or monthly — and reduced each to a daily figure. The lowest figure across all car parks is the rate reported.

## Opening day — 1 April 2025

| Car park | Rate basis | Fee | Period | Business days | Daily rate | Come-and-go | Source |
|---|---|---|---|---|---|---|---|
| Quarry Street Open Air Car Park | Casual all-day | $8.50 | Day | — | **$8.50** | n/a | Operator website, archived |
| Kestrel Central Car Park | Monthly permit | $232.00 | April 2025 | 19 | $12.21 | Confirmed | Operator, confirmed by email |
| Ferry Lane Car Park | Monthly permit | $246.00 | April 2025 | 19 | $12.95 | Confirmed | Operator, confirmed by email |
| Riverbend Plaza Shopping Centre | Casual all-day | $18.00 | Day | — | $18.00 | n/a | Tariff board, photographed |

## Closing day — 31 March 2026

| Car park | Rate basis | Fee | Period | Business days | Daily rate | Come-and-go | Source |
|---|---|---|---|---|---|---|---|
| Quarry Street Open Air Car Park | Casual all-day | $9.20 | Day | — | **$9.20** | n/a | Operator website, archived |
| Kestrel Central Car Park | Monthly permit | $246.00 | March 2026 | 22 | $11.18 | Confirmed | Operator, confirmed by email |
| Ferry Lane Car Park | Monthly permit | $258.00 | March 2026 | 22 | $11.73 | Confirmed | Operator, confirmed by email |
| Riverbend Plaza Shopping Centre | Casual all-day | $19.00 | Day | — | $19.00 | n/a | Tariff board, photographed |

## Conversion of periodic fees

Where the lowest product is sold by the week or month, the daily fee is the total fee for the period divided by the business days in that period, per section 39E. Business days are weekdays less the public holidays gazetted in the relevant state, not a raw weekday count: April 2025 in Queensland has 22 weekdays but 19 business days, a difference of some fifteen per cent in the answer. A periodic rate is used only where the operator has confirmed the holder may enter and exit on the same day.

## The two statutory tests

**Threshold test — section 39A (threshold for 2025–26: $11.03 per day)**

1 April 2025: Kestrel Central Car Park — lowest all-day fee $12.21, above the threshold.

31 March 2026: Kestrel Central Car Park — lowest all-day fee $11.18, above the threshold.

A commercial parking station charging above the threshold existed within one kilometre on both days, so the threshold condition is satisfied.

**Lowest fee and average — sections 39DA and 39DA(3)**

Lowest fee on 1 April 2025: $8.50 (Quarry Street Open Air Car Park).

Lowest fee on 31 March 2026: $9.20 (Quarry Street Open Air Car Park).

Average = ($8.50 + $9.20) ÷ 2 = $8.85.

The car park satisfying the threshold test is not necessarily the car park setting the rate. Both are reported above.

# Part D — Basis of determination

### Identifying a commercial parking station

We treat a facility as a commercial parking station by reference to the definition in the FBTAA and the Commissioner's guidance in TR 2021/2, as since applied by the Federal Court and the Administrative Review Tribunal. Since the 2022 revision the definition reaches office, shopping centre and hospital car parks that charge for parking, whether or not all-day commuter parking is the facility's main purpose. Facilities not operated by a parking operator are assessed against the characteristics the Commissioner sets out, and where the position is genuinely arguable either way we say so rather than assume it.

### Measuring one kilometre

Distance is the shortest practicable route on foot between the vehicle entrance of the employer-provided car park and the vehicle entrance of the commercial parking station. Where a result falls close to one kilometre we test alternative routes and adopt the shortest. A route measurement is retained for every car park listed in Part B.

### What counts as all-day parking

A product qualifies if it permits parking for six hours or more between 7.00 am and 7.00 pm on the day in question. Free periods and short-stay tiers are incapable of meeting that test and are disregarded before a facility is assessed.

### Where rates come from

Rates are obtained from the operator directly by telephone and confirmed in writing the same day; from published tariffs, tariff boards and booking platforms; from archived captures of the operator's own published rates on the relevant date; and by physical inspection where nothing else settles the question. Every rate in Part C carries its source. A rate is not required to be advertised to be used — the statutory tests are whether the fee is charged and whether the space is available to the public — but an unpublished rate is only adopted where we hold a dated written confirmation from the operator.

### Historical rates

Most reports are prepared after the FBT year has closed, so the opening rate is generally a rate from twelve months earlier. It is reconstructed from archived captures of the operator's published tariffs on that date, from the operator's own written confirmation of what was charged then, and from our own rate captures taken on 1 April each year. Where a rate cannot be established to that standard we say so rather than estimate it.

### Representative rates

A fee is used only where it is representative in the sense contemplated by sections 39AA and 39AB. A daily rate is compared against the average daily rate over the four weeks beginning on the day and the four weeks ending on the day. A rate materially below both is treated as a promotion rather than a representative fee and is excluded. Whether each rate is a standing rate or a special is confirmed with the operator.

### Availability on the day

A fee is only usable where the parking was actually available to be purchased on the relevant day. A permit product that existed but was sold out, waitlisted or restricted to tenants on that date is not adopted, and the position is confirmed with the operator rather than assumed from a published price.

## Scope, limitations and reliance

This report addresses the rate only. Whether a car parking fringe benefit arises at all depends on matters we have not examined and cannot verify: that the premises are owned, leased or otherwise controlled by the employer; that they are at or near the employee's primary place of employment; that a car was parked for more than four hours between 7.00 am and 7.00 pm; that the employee travelled between home and work in the car; and that no exemption applies. We have relied on the employer's statement of the address, the vehicle entrance and the benefit period, and have not independently audited them.

The number of benefits, the taxable value, the gross-up and the tax payable are not determined by this report. FBT Parking Report is an independent car parking consultancy. It is not a registered tax agent, and nothing in this report is tax advice. The report is prepared for the named entity and its advisers, and for the purpose of substantiating a car parking rate to the Commissioner. The underlying evidence — route measurements, archived captures, tariff photographs and operator correspondence — is retained and available on request for seven years from the date of issue.