

<b>Entertainment Expenses Table</b>	<b>50% deductible</b>	<b>100% deductible</b>
Friday night drinks for team members or clients in the office.	✓	
Friday night drinks for team members or clients in the pub.	✓	
Hiring of a launch to entertain clients.	✓	
Restaurants providing food and drinks to team members at a social function in their restaurant.	✓	
Sponsoring local sports teams and receiving tickets to their corporate box in return. 50% of the value of the tickets would be deducted from the total sponsorship.	✓	
Sponsoring a sports team by providing a meal for the team at their grounds after each game.	✓	
Staff Christmas party on or off the business premises.	✓	
Taking a client out to dinner	✓	
Taking a client out to dinner while you are out of town on business in New Zealand.	✓	
Taking a client out to dinner while you are out of town on business outside New Zealand.		✓
Dinner for Sales Rep while out of town selling and no client present.		✓
Donating food to a Christmas party in a children's hospital.		✓
Employee's salary package includes a taxable allowance for entertaining clients.		✓
Golf club subscription for business owner paid by the company.		✓
Gym membership for team member paid by employer.		✓
Providing a meal for a journalist while reviewing your business for their column.		✓
Providing morning and afternoon tea for your team.		✓
Sandwiches provided at a lunchtime meeting of supervisors.		✓
Sponsoring a local sports team.		✓