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Is the food or drink entertainment?

To determine whether food or drink provided to a person is entertainment, you need to look at the following factors. **None of the factors on their own** will determine if the food and drink provided is entertainment, but (a) and (b) are considered the more important factors.

Factors to consider		Explanation
a	Why is the food or drink being provided?	<p>Are you providing the food or drink for employees:</p> <ul style="list-style-type: none"> to complete the working day in comfort, or to enjoy themselves? <p>Providing refreshments to enable the employee to complete the working day in comfort is not generally entertainment. Providing food or drink in a social situation where the purpose of the function is for employees to enjoy themselves is likely to be entertainment.</p>
b	What type of food or drink is being provided?	The more elaborate a meal, the more likely it becomes that entertainment arises from eating the meal.
c	When is the food or drink being provided?	Food or drink provided during work time, during overtime or while an employee is traveling for work is less likely to be entertainment. This is because in the majority of these cases, the food or drink is provided for a work-related purpose rather than for an entertainment purpose.
d	Where is the food or drink being provided?	<p>Food or drink provided on your business premises or at the employee's usual workplace is less likely to be entertainment. Food or drink provided off your business premises, such as at a function room, hotel, restaurant or consumed with other forms of entertainment, is more likely to be entertainment.</p>

Example: Determining whether food or drink is entertainment

Gabrielle is currently employed by Twinsprings Pty Ltd and will soon be leaving the company for an overseas position in Canada. In recognition of Gabrielle's loyalty and dedication to the company over the last six years her employer, Paul, wants to host a late afternoon farewell function at a local hotel. Drinks including alcohol and light refreshments such as finger foods will be provided to invited staff, clients and Gabrielle's family members. Paul has hired a mini bus to transport guests to the venue.

- **Why is the food or drink being provided?**

The food and drink in this situation is being provided for a social situation where the purpose of the function is for employees, associates and clients to enjoy themselves.

- **What food or drink is being provided?**

Light refreshments are often not considered to be entertainment however as alcohol will be provided in this situation it is considered to have a social context.

- **When is the food or drink being provided?**

Although in this instance food or drink will be provided during working hours it has the character of entertainment as it a social function.

- **Where is the food or drink being provided?**

The food or drink is being provided in a private function room at the local hotel. Food or drink provided in a function room, hotel, restaurant or coffee shop is more likely to be entertainment.

Is this activity entertainment?

Looking at the answers to these questions, providing the farewell function for Gabrielle as outlined above would be classified as entertainment.

Last modified: 29 Nov 2016

QC 19919

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