



IR418
June 2025

Employer's details	Name	IRD number
• Transfer totals from your IR428 • Keep calculation sheets for your own records • Use the Fringe benefit tax guide - IR409 to help complete your return.		

[illegible]

* FBT rate for pooled vehicles and non-attributed benefits

- 49.25% from 2021 income year
- 42.86% for all years before 2021 income year.

FBT rate for pooled vehicles and non-attributed benefits to major shareholder-employees or associates who are not employees *

- 63.93% from 2021 income year
- 49.25% for all years before 2021 income year.

Note: For employees where remuneration details were not finalised at the time of completing last year's FBT return:
If an FBT adjustment is required, transfer the amount to the remuneration adjustment sheet in the **Fringe benefit tax guide - IR409**.