

Right to Information request – Extract of Information**ITEM 1**

For each of the last 3 financial years, the total amount spent by Ministerial offices on entertainment expenses*.

Financial year	Total \$
2020-21	\$18,517
2021-22	\$33,411
2022-23	\$44,721

*Note: The determination of an expense as entertainment is made based on *Taxation Ruling 97/17 Income tax and fringe benefits tax: entertainment by way of food or drink* issued by the Commissioner of Taxation for the purposes of applying the relevant provisions of the *Fringe Benefits Tax Assessment Act 1986*.