

# Entertainment Expenses Checklist

SERIOUSLY

PLAY



LEARNING, YOUR WAY



## 100 % TAX DEDUCTIBLE

- Entertainment given to potential or existing customers during product launching
- Annual dinner for employees
- Gift with Company's Logo for customer's grand opening
- Free trip as an incentive to sales agent for achieving sales target
- Food & drinks given to customers while waiting for their cars to be services
- Redemption vouchers given to customers for purchases made
- Free maintenance charges given by property developers

## 50% TAX DEDUCTIBLE

- Gift without company's logo for customer's annual dinner
- Gift of flowers for customer's opening of new outlet
- Entertainment given to existing customers and suppliers
- Hampers for customers during festive seasons

## 100% NOT ALLOWED

- Entertainment expenses given to potential customer
  - Wedding gift to customer
- Entertainment given to related companies
- Entertainment for annual general meetig
- Cash contribution for customer's annual dinner

