**Category of Hospitality (Refer to PPL 9.45.06)**

**Fee for Service Hospitality**
- Revenue <50% of cost
  - Predominantly non-employees
    - Financial Delegate
  - Predominantly employees
    - Financial Delegate
- Revenue >50% of cost
  - Predominantly employees
    - Financial Delegate
  - Predominantly non-employees
    - Financial Delegate

**Corporate Hospitality (excludes Corporate Box)**
- Small Event (<10 attendees)
  - <$120*
  - >$120*
  - <$30*
  - >$30*
- Large Event (>10 attendees)

**Employee Hospitality**
- Other
  - <$30*
  - >$30*
- Celebrations
  - Staff Awards
  - External Conference Networking
    - (Note C)
- Networking
  - Retreats
  - Basic Sustenance (no alcohol)

**Overnight Business Travel**
- Dines with others
  - (Note A)
- Dines alone / with employees

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**Notes:**
- **Note A:** Refer to Corporate Hospitality
- **Note B:** Refer to Employee Hospitality
- **Note C:** If conference/networking has optional event

*All $ limits exclude GST and FBT and are on a per person per meal basis*