



## Is the event classed as meal entertainment? Why is the food or drink being provided?

Entertainment does not necessarily result each time food or drink is provided or consumed.

To decide if the food or drink provided to a person can be considered as meal entertainment, we also need to look at the setting in which catering occurs.

A catered function, where a business is hired to provide food or drink, eg. to celebrate birthdays, engagements or weddings, can be categorised as provision of meal entertainment.

A catered function is meal entertainment if you provide:

- entertainment by way of food or drink, or
- accommodation or travel in connection with, or to facilitate the provision of, such entertainment.

To ask a question about packaging a catered function, contact your dedicated Customer Service Officer.

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