



Recurring expense payment fringe benefit declaration – sections 24 and 152A

I, (name of employee)

declare that

(show nature of expense, for example, telephone rental and/or calls)

were provided to me by or on behalf of my employer during the period from

Day Month Year to Day Month Year
 / / to / /

and the expenses were incurred by me for the following purpose/s

(Show sufficient information to demonstrate the extent to which the expenses were incurred by you for the purpose of earning your assessable income.)

I also declare that the percentage of those expenses incurred in earning my assessable income was %.

I understand that any work expenses reimbursed by my employer are not deductible in my personal income tax return.

I understand that this declaration is to apply to the above stated benefit and to any identical benefit for a period up to five years from the date of this declaration or until the stated percentage incurred in earning my assessable income decreases by more than 10 percentage points. This declaration will also be revoked if another recurring expense payment fringe benefit declaration is provided in respect of a subsequent identical benefit.

Signature

Date

Day Month Year
 / /

! Identical benefits are the same in all respects except for any differences that are minimal or insignificant, or that relate to the value of the benefits, or to a change in the deductible proportion of 10 percentage points or less.