



RECURRING RESIDUAL FRINGE BENEFIT TAX DECLARATION

STAFF TUITION FEE SUBSIDY

I, Jane Doe (z987654)

(Full name of employee and employee number)

declare that the Staff Tuition Fee Subsidy for the following course:

Master of Accounting and Business Information Technology [8426]

(Course name [include course ID if applicable])

was provided to me by or on behalf of my employer during the period from 1 January 2018 to 31 December 2023 and that the benefit was used by me for the following purpose(s):

My current position is a Business Analyst working in the Global Finance and Accounting division in UNSW. My current role and job description requires me to analyse and interpret accounting and financial data in accordance with accounting standards and to understand investment markets and relevant business regulations and laws. For this reason, I wish to undertake the graduate certificate in accounting course. I believe that this course will enable me to better understand the operation of financial markets and financial instruments, to have the ability to prepare general purpose statements of financial position, operating performance and cash flow statements, measure risk and return on portfolios and understand the various areas of law particularly relevant to business decisions. Undertaking this course will enhance my skills and knowledge required for my current role.

(Please give sufficient information to demonstrate the extent to which the subsidy was used for the purpose of earning your assessable income.)

I also declare that, had I purchased the service or privilege etc. for its market value, I would be entitled to claim an income tax deduction equal to 100 % of the purchase price.

I understand that this declaration is to apply to the above stated benefit and to any identical benefit for a period up to 5 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 residual fringe benefit declaration is provided in respect of a subsequent identical benefit.

Signature: _____

J. Doe

Date: 25/06/2018

Note:

- *Identical benefits are ones which 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 that relate to a change in the deductible proportion of 10 percentage points or less.*
- *Benefits may result in a reportable fringe benefit amount being reported on your payment summary.*
- *Employees may be required to complete a new declaration for each separate program or short course they choose to study at UNSW.*