



Recurring property fringe benefit declaration – sections 44 and 152A

I, (name of employee)

declare that

(show nature of the goods, for example, stationery)

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

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

and that the property was used by me for the following purpose/s

(Show sufficient information to demonstrate the extent to which the property was used by you for the purpose of earning your assessable income.)

I also declare that, had I purchased the property for its market value, I would have been entitled to claim an income tax deduction equal to % of the purchase price.

I understand that this declaration is to apply to the above stated benefit and to any identical benefit for 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 property 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.