

**Internet Services Provider Claim**

(Expense Claim Form)

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| --- | --- | --- | --- |
| Name of Claimant |  | Staff Number |  |
| Position |  | Period of Claim | From: To: |

|  |  |  |
| --- | --- | --- |
| Total ISP Charges [[1]](#footnote-1) ($)  (excluding GST) |  | A |
| Business ISP Charges [[2]](#footnote-2) % |  | B |
| Business Proportion Sought ($)  *(A times B %)* |  | C |

|  |
| --- |
| The amount of Reimbursement requested is amount *‘C’*. The amount in *‘C’* is a reimbursement of a expense that, under the ‘otherwise deductible’ rule, would have a taxable value of nil.  Please charge this to account :  No Tax |

|  |  |
| --- | --- |
| Signature | I declare that the information that I have given is true and correct.  Name: |

|  |  |
| --- | --- |
| Approved  (Authorising Officer) | Sign:  Name: Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

*To ensure adequate substantiation in accordance with FBT legislation, this form is to be attached to the ISP bill (or copy) when processing payment. Please note that only the business component will be reimbursed.*

**Instructions**

An Internet Service Provider (ISP) expense benefit arises where the University either reimburses an employee for expenses associated with ISP connection or pays a third party in satisfaction of expenses associated with ISP connection incurred by an employee.

The reimbursement or payment of the monthly access charges for Internet services provided to a University employee at their place of residence will be a taxable benefit to the extent that it is not business related. The ability of the University to claim a reduction in the taxable value based on business use requires the employee to provide an Internet Services Provider Expense Claim Form. (see above)

Reimbursement will only be paid if the original (or copy) is attached with Internet Services Provider Expense Claim Form. The form must be attached with every claim made. Installation costs for Internet set-up will not be paid.

Please note this form is solely designed for the purpose of FBT compliance only and does not represent University policy. The University will not reimburse any business related ISP charges without prior departmental approval. Please contact your local finance officer for further details.

1. Total ISP account in dollars [↑](#footnote-ref-1)
2. Percentage of usage that was for University business [↑](#footnote-ref-2)