

Recurring residual fringe benefit declaration – sections 52 and 152A



Australian Government
Australian Taxation Office

I, (name of employee)

declare that

(show nature of benefit, for example, car repairs)

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 benefit was used by me for the following purpose/s


(Show sufficient information to demonstrate the extent to which you used the benefit in earning your assessable income.)

I also declare that, had I purchased the service or privilege etc, 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 applies 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 residual 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.