Australian Government
Department of Finance

Expense Payment Benefit Declaration:
Studies Assistance

Options for returning your completed form		**Enquiries:**	FBT Help Desk
Scan and Email to:	m&ps-fbthelpdesk@finance.gov.au	Email:	m&ps-fbthelpdesk@finance.gov.au
Fax to:	02 6267 3279	Phone:	02 6215 3333
Or Post to:	Assistant Director M&PS Finance Business Unit Department of Finance John Gorton Building King Edward Terrace PARKES ACT 2600		

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For the Fringe Benefits Tax Year Ended 31 March 2016

I _____ declare that **Studies Assistance** was provided to me by Ministerial and Parliamentary Services, Department of Finance during the period 1 April 2015 to 31 March 2016.

Did you receive assistance on a Commonwealth Supported Place program? Yes ☐ No ☐

Did you receive assistance on a FEE-HELP program? Yes ☐ No ☐

I also declare that had I incurred these expenses personally, the percentage of these costs that I could claim as a deduction against my assessable income was:

Note: The taxable value of study assistance may be reduced by the percentage declared by you as 'otherwise deductible'. A benefit is 'otherwise deductible' if you would have been entitled to claim an income tax deduction had you, rather than your employer, paid for the expense. However, the 'otherwise deductible rule' will not apply if the study assistance reimbursement relates to a Higher Education Contribution Scheme - Higher Education Loan Program (HECS-HELP) debt. A tax deduction for the payment or reimbursement of tuition fees under HECS-HELP is specifically denied under the *Income Tax Assessment Act 1997*.

Signature:	
Date:	