



PeopleSoft Financials
University of Southern Queensland
Relocation – Temporary Accommodation Declaration

Declaration to be made where an employee changes their usual place of residence during employment, or to start employment. The concession reduces the taxable value of the housing fringe benefits arising from providing temporary accommodation for an employee.

Sections A and D of the form must be completed plus either of Section B or C.

Section A

I, _____ declare that for the purpose
(employee name)
of commencing employment with *University of Southern Queensland* (name of employer)
at _____ that I have
(locality/campus address of employer)
commenced sustained efforts to acquire a long term place of residence on
_____; and.....
(date search period commenced)

Complete either Section B or Section C, whichever is applicable, where a period in excess of four months has elapsed since the search commenced

Section B If the employee did not have a proprietary interest their former residence:

(Where the unit of accommodation is occupied on a date subsequent to completion of the initial four-month search period but prior to six months after commencement of the initial search period)

- I entered into a contract to permanently occupy a unit of accommodation on _____,
(date)
and commenced occupation (on a date subsequent to the completion of the initial four-month search period but prior to six months after the commencement of the initial search period) of the unit of accommodation on _____;
(date)

OR

(Where the employee is unable to locate a suitable permanent unit of accommodation after 6 months from the commencement of the initial search period)

- As at _____ despite sustained
(date six months from the commencement of the initial search period)
efforts, I have been unable to locate a suitable permanent unit of accommodation; OR

Section C If the employee held a proprietary interest in their former residence:

I entered into a contract to sell my former residence on _____; and
(date within 6 months of the commencement of the initial search period)

EITHER (indicate whichever is appropriate)

Commenced occupation of a unit of accommodation on _____ which I
(date)
intend to occupy as my new long-term residence,

OR

Despite sustained efforts, I have been unable to locate suitable long-term accommodation within a period of 12 months from when my initial search commenced.

Section D

Temporary accommodation at _____ was
(address)
required for the period _____ to _____
(date) (date)
solely because I was required to change my usual place of residence in order to perform the duties of my employment.

Name of Employee (please print)

Signature of Employee

Date of Employee Declaration

ATO Instructions on Temporary Accommodation at the New Location

Where the temporary accommodation is at the new location, the employee must start to make sustained and reasonable efforts to buy or lease suitable long-term accommodation as soon as reasonably practicable after starting work at the new location.

The concession is limited to an occupancy period that begins seven days before the day the employee starts work at the new location and ends when the employee could reasonably be expected to occupy the home after it has been purchased or leased.

The concession is ordinarily limited to a maximum occupancy period of four months. However, it may apply for a maximum of twelve months, as follows.

Where the employee gives you a declaration outlining their efforts to find suitable long-term accommodation, the concession may apply for a maximum of six months.

Where the employee:

- owned a home at the former location but sold it within six months of starting work at the new location and, during that period, attempted to buy a home at the new location, and*
- gives the employer a declaration outlining their efforts to find suitable long-term accommodation.*

In either case, the concession will end before the four months, six months or twelve months elapse if the employee stops making reasonable and sustained efforts to buy or lease suitable long-term accommodation.