



RELOCATION USER GUIDE

1.1 Relocation expenses

If you are required to relocate your principal place of residence, as a requirement to perform your duties associated with your appointment, certain cost can be salary packaged and be exempt from FBT, where all the associated tax rules and conditions (detailed below) are satisfied.

The types of expenses that can be packaged are broken into three areas

1. Initial relocation expenses

- Cost of travel to the new location
- Relocation counselling services
- Removal/storage/transport expenses associated with household goods and effects

2. Temporary Accommodation

- Maximum 21 days at former location providing former residence is unavailable or unsuitable for occupancy i.e. due to furniture removal etc.
- Maximum of 4 months at new location, commencing from 7 days prior to starting new duties. This may be extended to 6 months if you can evidence sustained efforts to seek long-term accommodation. This may be extended to 12 months where you selling former residence within 6 months after the relocation occurring.

3. Home sale or acquisitions costs

- Reimbursement of home sales and purchase costs
- Connection/re-connection cost relating to Utilities
- The former home must have been owned and occupied by you (or an associate) as your principle residence at the time the assignment was instigated
- You (or associate) must sell the former home solely because you were required to change your usual place of residence in order to perform the duties of your employment, and
- You (or an associate) must enter into a contract of sale for the former home within two years after the day on which you commence performance of duties at the new place of employment.
- You must provide documentary evidence regarding the sale expenses.
- Copy of invoice for agent fees paid

Regarding the purchase of a new home, the following further conditions must be satisfied:

- The new home must be owned and occupied by you (or an associate) as your principle residence.
- You (or an associate) must purchase the new home solely because you are required to change your usual place of residence in order to perform the duties of your employment.
- You (or an associate) must enter into the contract of purchase within four years after the day on which they commence performance of duties at the new place of employment.
- You must provide documentary evidence regarding the purchase expenses.
- Copy of invoice for stamp duty paid
- Copy of agent fees paid if applicable to the purchase.