



**APPROVAL FOR THE  
SALARY SACRIFICE PURCHASE OF A  
LAPTOP COMPUTER**

Approval prior to the salary sacrifice purchase of a laptop is required to satisfy ATO guidelines. The following checklist needs to be completed and signed by the Applicant, Head of Budget Centre and Financial Services.

If approved, the applicant will be advised that they can salary sacrifice a laptop computer and will be provided with the relevant salary sacrifice form. The laptop should not be purchased prior to approval of the sacrifice arrangement being given. The University has the final discretion to decline any request where it is determined that the laptop is not being provided primarily for business use.

Background: The ATO require that salary sacrificed laptops can only be provided where the primary use is for business purposes for that organisation. The below checklist will assist in determining if this criteria is being met.

**Checklist**

1. Please describe your role at the University:

Position Title \_\_\_\_\_

Role Description (incl. functions and duties) \_\_\_\_\_

\_\_\_\_\_

How would the salary sacrifice laptop enable you to fulfil your role at UTAS?

\_\_\_\_\_

\_\_\_\_\_

2. Do you have a computer that is provided by UTAS

Yes, I have a laptop computer (will normally preclude you from sacrificing a laptop)

Yes, I have a work desktop computer     No, I am not supplied with a work computer

3. Any other factors or issues that you would like considered

\_\_\_\_\_

\_\_\_\_\_

Signed by Applicant \_\_\_\_\_ Date \_\_\_\_\_

Applicant Name \_\_\_\_\_ Employee Number \_\_\_\_\_

**As Head of Budget Centre I confirm from the information provided that it is a reasonable conclusion that the laptop is primarily for use in the employment of the applicant at the University. I understand that should any assessment subsequently be made that the laptop is not primarily for use in the applicant's employment and Fringe Benefits Tax (including any penalties and charges) is applicable this will be charged to the Budget Centre.**

Signed by Budget Centre Head \_\_\_\_\_ Date \_\_\_\_\_

Please return this form to Payroll Services, Locked Bag 1353 Launceston.

**Financial Services use only**

The above application has been reviewed and we are satisfied that the conclusion reached is reasonable and Salary Sacrifice arrangement is confirmed on behalf of the University of Tasmania \*

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\* Signed on behalf of the University by the Director, Financial Services or nominee.