

**EXPENSES CLAIM FORM: TAXABLE BENEFITS**



**Form for use by staff claiming reimbursement of expenses classed as taxable benefit in kind ONLY.**  
 Please download form - completing the form in your web browser may not retain all data.

**Staff claiming reimbursement of non taxable benefit expenses should submit claims via [SAPConcur](#)**  
 Please see the guide to completion at the end of this document to assist you in correctly completing this form.

**PAYEE DETAILS (see note 1)**

<b>Name:</b>		<b>Payroll Number:</b>	
<b>Email:</b>			

Tax and national insurance are payable on these items and will be calculated and managed via Payroll.

Payment for the claim will be made in the next pay run. Please see link below for payroll dates.

<https://finance.admin.ox.ac.uk/pay-dates>

**Please note that the method of payment can affect whether an item is taxable. The University should pay directly wherever possible.**

**EXPENSES (continue on 'Extra Lines' sheet as required) (note 2)**

Date	Item Description	Curr Amount	Curr	Exch	Amount
1	Please explain the business reason for spend:				
2	Please explain why is the item being claimed via expenses rather than the University paying directly:				
3	Please explain how value for money has been achieved (note additional cost of tax/NI on top of price):				

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3	Please explain how value for money has been achieved (note additional cost of tax/NI on top of price):				

Declaration (note 4): I confirm that the claim is in respect of bona fide business expenses, incurred wholly, exclusively and necessarily on behalf of the University and are in line with the [University's expenses principles](#)

**Claimant Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Budget-holder Check:** \_\_\_\_\_ **Date:** \_\_\_\_\_

Budget-holder to counter-sign claims where required by departmental procedures

**Authorization (note 5):** \_\_\_\_\_ **Date:** \_\_\_\_\_

<b>TOTAL:</b> (this sheet) (note 3)	
Plus: sub-total extra sheets	
Less: funded from non-University sources	
<b>BALANCE NOW CLAIMED (note 3)</b>	

**BUDGET / COST CODING (for department use only) (note 6)**

GROSS AMOUNT	VAT AMOUNT	CODE	COST CENTRE	NATURAL ACCT	ACT	SOURCE of FUNDS	ORG	FUTURE
								000000
								000000
								000000
								000000
								000000

GROSS AMOUNT	VAT AMOUNT	CODE	PROJECT	TASK	EXPENDITURE TYPE	EXPENDITURE ORG

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TOTAL: (This Sheet)

## EXPENSES CLAIM FORM: TAXABLE BENEFITS - GUIDE TO COMPLETION

### A. WHEN TO USE THIS FORM

You are seeking reimbursement of allowed taxable benefits, as detailed in the University's Expenses Policy and Claimant's Guide. This form should **ONLY** be used if you are employee of the University.

<https://finance.admin.ox.ac.uk/claimants-expenses-guidance/>

Any queries on completion should be addressed to your departmental contact, or to the University's Payroll Team at:

[taxable\\_expenses@admin.ox.ac.uk](mailto:taxable_expenses@admin.ox.ac.uk)

Generally claims should be made within three months of the expense being incurred and should always be accompanied by supporting documents or receipts. It is particularly important that claims charged to research projects follow the project sponsor's rules for proof of expenditure in addition to any rules set out by the University.

### B. COMPLETING THIS FORM

This form has been designed so that information can be input electronically. If you prefer, it may also be printed and completed by hand. In all cases, however, the claimant must complete the form's declaration before it is submitted.

#### 1 - PAYEE DETAILS:

Please complete in full your title, surname and forenames, your University e-mail address and payroll number. All fields **MUST** be completed to ensure you are correctly identified on the payroll system.

#### 2 - EXPENSES:

Under HMRC rules, some items may be considered a benefit, and are therefore refunded via payroll so that tax can be deducted. The University is obliged to operate in line with HMRC rules. These rules can be complex, and we recognise that it is not always straightforward to identify taxable items.

Taxable benefits may be identified as follows:

- Guidance: information is included in the expenses Guidance (see further information on taxation in the expenses Policy)

<https://finance.admin.ox.ac.uk/expenses>

- System flags: where possible, information is programmed into eExpenses. If you receive a flag telling you to include an item on the Taxable Benefits Expenses Claim Form, please remove it from eExpenses and submit this offline form instead.

- Returned claims: items may be identified on approval. In this case, your claim will be returned to you via eExpenses to remove the taxable item which can then be claimed via this form.

**Note:** paying for items yourself and claiming via expenses can affect whether they are taxable. The University should always pay directly wherever possible and practical. You are advised to speak to your departmental finance or admin team for advice if needed.

In the 'Item Description' field please provide details of the item you are claiming for.

The 'Curr' and 'Exch' boxes are used for expenditure incurred in all currencies.

Select the currency code of the expenditure in the 'Curr' field from the dropdown list, the attached 'Currency Codes' sheet provides an alphabetical list of codes. (For claims in Pounds Sterling use the default 'GBP'). Specify the exchange rate used in the 'Exch' field. Use an Exch rate of 1 for GBP .

Please note you **MUST** attach to your claim the source of the conversion, e.g. credit card statement or printout from a website such as xe (link below) for the date of the transaction  
[www.xe.com](http://www.xe.com)

The total claimed should be shown in the 'Amount' column. If completing the form electronically, this will be automatically calculated for you (as will exchange rate conversions).

Please ensure all three questions are answered for each item being claimed. Claims may be returned if full information is not provided.

**IMPORTANT:** Supporting evidence to your claim **MUST** be included with your submission. In most cases this will be receipts.

If you require extra space to complete your claim please use the 'Extra Lines' sheet.

#### 3 - TOTAL AND BALANCE NOW CLAIMED

The 'Total' box should agree to the sum of individual claims made. If you complete the form electronically then the spreadsheet will calculate the total value for you, including any amounts placed on the 'Extra Lines' sheet - otherwise write in the sub-total from any additional sheet(s). If funds have already been received or are due from other sources then the total value of the claim should be reduced accordingly. The 'Balance Now Claimed' should reflect the actual reimbursement that is being sought.

#### 4 - CLAIMANT DECLARATION

By submitting a claim you are declaring that your expenses have been incurred for carrying out University business and are in line with the University's expenses principles:

- Value for money is achieved.
- Expenses should only be used when it is not possible and/or practical for the University to pay for the good or service directly.
- Costs incurred are for business purposes only, and the individual does not receive a personal benefit.
- Only actual and evidenced costs are reclaimed.

#### 5 - AUTHORISATION

The 'Budget-holder Check' field and date will be completed within the department or college. All claims require authorisation by an appropriate signatory.

#### 6 - BUDGET / COST CODING

Complete the General Ledger and/or Projects section of the form with the correct coding to which the claim will be charged - for guidance please refer to your departmental administration or finance office. The grand total of all amounts in the 'Gross Amount' column should equal the 'Balance Now Claimed' box. If you complete the form electronically then this comparison will be made for you and advice shown on whether the totals match.

#### 7 - VAT CODES

Enter a VAT code for each line into the 'Code' column. If completing the form electronically a list of values is provided containing the appropriate codes for this form.

Those completing the form by hand should enter the first digit of the code from the list below:

- 1 - GB Supplier - NO VAT
- 2 - GB Supplier - STD Rate
- 3 - GB Supplier - Reduced Rate
- 4 - Overseas Supplier - SRVCS
- 5 - Overseas Supplier - GOODS
- 6 - Overseas VAT
- 7 - Other Taxes (Not VAT)

**CURRENCY CODES**

**ISO4217 International Currency Codes for use with Expense Claims**

Code	Currency
AED	United Arab Emirates, Dirhams
AFN	Afghanistan, Afghanis
ALL	Albania, Leke
AMD	Armenia, Drams
ANG	Netherlands Antilles, Guilders (also called Florins)
AOA	Angola, Kwanza
ARS	Argentina, Pesos
AUD	Australia, Dollars
AWG	Aruba, Guilders (also called Florins)
AZN	Azerbaijan, New Manats
BAM	Bosnia and Herzegovina, Convertible Marka
BBD	Barbados, Dollars
BDT	Bangladesh, Taka
BGN	Bulgaria, Leva
BHD	Bahrain, Dinars
BIF	Burundi, Francs
BMD	Bermuda, Dollars
BND	Brunei Darussalam, Dollars
BOB	Bolivia, Bolivianos
BRL	Brazil, Brazil Real
BSD	Bahamas, Dollars
BTN	Bhutan, Ngultrum
BWP	Botswana, Pulas
BYR	Belarus, Rubles
BZD	Belize, Dollars
CAD	Canada, Dollars
CDF	Congo/Kinshasa, Congolese Francs
CHF	Switzerland, Francs
CLP	Chile, Pesos
CNY	China, Yuan Renminbi
COP	Colombia, Pesos
CRC	Costa Rica, Colones
CUP	Cuba, Pesos
CVE	Cape Verde, Escudos
CYP	Cyprus, Pounds (expires 2008-Jan-31)
CZK	Czech Republic, Koruny
DJF	Djibouti, Francs
DKK	Denmark, Kroner
DOP	Dominican Republic, Pesos
DZD	Algeria, Algeria Dinars
EEK	Estonia, Krooni
EGP	Egypt, Pounds
ERN	Eritrea, Nakfa
ETB	Ethiopia, Birr
EUR	Euro Member Countries, Euro
FJD	Fiji, Dollars
FKP	Falkland Islands (Malvinas), Pounds
GBP	United Kingdom, Pounds
GEL	Georgia, Lari
GGP	Guernsey, Pounds
GHS	Ghana, Cedis
GIP	Gibraltar, Pounds
GMD	Gambia, Dalasi
GNF	Guinea, Francs
GTQ	Guatemala, Quetzales
GYD	Guyana, Dollars
HKD	Hong Kong, Dollars

Code	Currency
HNL	Honduras, Lempiras
HRK	Croatia, Kuna
HTG	Haiti, Gourdes
HUF	Hungary, Forint
IDR	Indonesia, Rupiahs
IIS	Israel, New Shekels
IMP	Isle of Man, Pounds
INR	India, Rupees
IQD	Iraq, Dinars
IRR	Iran, Rials
ISK	Iceland, Kronur
JEP	Jersey, Pounds
JMD	Jamaica, Dollars
JOD	Jordan, Dinars
JPY	Japan, Yen
KES	Kenya, Shillings
KGS	Kyrgyzstan, Soms
KHR	Cambodia, Riels
KMF	Comoros, Francs
KPW	Korea (North), Won
KRW	Korea (South), Won
KWD	Kuwait, Dinars
KYD	Cayman Islands, Dollars
KZT	Kazakhstan, Tenge
LAK	Laos, Kips
LBP	Lebanon, Pounds
LKR	Sri Lanka, Rupees
LRD	Liberia, Dollars
LSL	Lesotho, Maloti
LTL	Lithuania, Litai
LVL	Latvia, Lati
LYD	Libya, Dinars
MAD	Morocco, Dirhams
MDL	Moldova, Lei
MGA	Madagascar, Ariary
MKD	Macedonia, Denars
MMK	Myanmar (Burma), Kyats
MNT	Mongolia, Tugriks
MOP	Macau, Patacas
MRO	Mauritania, Ouguiyas
MTL	Malta, Liri (expires 2008-Jan-31)
MUR	Mauritius, Rupees
MVR	Maldives (Maldiv Islands), Rufiyaa
MWK	Malawi, Kwachas
MXN	Mexico, Pesos
MYR	Malaysia, Ringgits
MZN	Mozambique, Meticals
NAD	Namibia, Dollars
NGN	Nigeria, Nairas
NIO	Nicaragua, Cordobas
NOK	Norway, Krone
NPR	Nepal, Nepal Rupees
NZD	New Zealand, Dollars
OMR	Oman, Rials
PAB	Panama, Balboa
PEN	Peru, Nuevos Soles
PGK	Papua New Guinea, Kina

Code	Currency
PHP	Philippines, Pesos
PKR	Pakistan, Rupees
PLN	Poland, Zlotych
PYG	Paraguay, Guarani
QAR	Qatar, Rials
RON	Romania, New Lei
RSD	Serbia, Dinars
RUB	Russia, Rubles
RWF	Rwanda, Rwanda Francs
SAR	Saudi Arabia, Riyals
SBD	Solomon Islands, Dollars
SCR	Seychelles, Rupees
SDG	Sudan, Pounds
SEK	Sweden, Kronor
SGD	Singapore, Dollars
SHP	Saint Helena, Pounds
SLL	Sierra Leone, Leones
SOS	Somalia, Shillings
SPL	Seborga, Luigini
SRD	Suriname, Dollars
STD	São Tome and Principe, Dobras
SVC	El Salvador, Colones
SYP	Syria, Pounds
SZL	Swaziland, Emalangeni
THB	Thailand, Baht
TJS	Tajikistan, Somoni
TMM	Turkmenistan, Manats
TND	Tunisia, Dinars
TOP	Tonga, Pa'anga
TRY	Turkey, New Lira
TTD	Trinidad and Tobago, Dollars
TVD	Tuvalu, Tuvalu Dollars
TWD	Taiwan, New Dollars
TZS	Tanzania, Shillings
UAH	Ukraine, Hryvnia
UGX	Uganda, Shillings
USD	United States of America, Dollars
UYU	Uruguay, Pesos
UZS	Uzbekistan, Sums
VEB	Venezuela, Bolivares (expires 2008-Jun-30)
VEF	Venezuela, Bolivares Fuertes
VND	Viet Nam, Dong
VUV	Vanuatu, Vatu
WST	Samoa, Tala
XAF	Communauté Financière Africaine BEAC, Francs
XAG	Silver, Ounces
XAU	Gold, Ounces
XCD	East Caribbean Dollars
XDR	International Monetary Fund (IMF)
XOF	Communauté Financière Africaine BCEAO, Francs
XPD	Palladium Ounces
XPF	Comptoirs Français du Pacifique Francs
XPT	Platinum, Ounces
YER	Yemen, Rials
ZAR	South Africa, Rand
ZMK	Zambia, Kwacha
ZWD	Zimbabwe, Zimbabwe Dollars