

**Entertainment**

The Inland Revenue will only allow the University to reimburse claims for entertaining visitors tax free if the cost incurred was wholly, necessarily and exclusively for University purposes, i.e. education or research.

The cost of people there for social reasons only (husbands, wives etc) cannot be reclaimed and wherever possible college or department facilities are to be used. A full-itemised receipt should be submitted (NB a VISA slip or the equivalent is not sufficient for Inland Revenue purposes) and the claim should always be supported by a list of the attendees and their role. A model claim form is below.

If the above conditions cannot be met then the University will treat the claim as a taxable payment.

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**Entertainment Claim**

I certify that the expenditure claimed was incurred wholly, necessarily and exclusively for University purposes i.e. education and research.

The purpose of the meeting was;.....

Those attending were;

NAME	ROLE

I could not use University facilities because;

- A. I am not a member of a college
- B. Department facilities were closed
- C. I was away from Oxford
- D. Other (Please specify).....

Signed..... Name..... Date.....