



Raine Visiting Professor Awards

Important Information

Overview

The Raine Visiting Professor Award program (RVP) has become widely acknowledged by the academic community as an important resource that facilitates the visits of top national and international researchers to Western Australia.

I would like to draw to your attention the Australian Taxation Office regulations that relate to this program.

Revised Financial Arrangements

Under the RVP Program, funding is available to cover the following expenses incurred by the Raine Visiting Professor:

- Airfares
- *Per diem* (including accommodation, meals and incidental travel costs (eg. airport transfers/taxi))

The rates of payment are outlined in the RVP Program 'Guidelines and Conditions' document available on the Raine Foundation website.

The method of payment for the above expenses has changed to ensure that your academic institution meets its obligations under the relevant Income Tax and Fringe Benefits Tax legislation. Accordingly, payments to Raine Visiting Professors shall be processed by the Host institution as follows:

| Category of Expenditure | Method of Payment | Conditions |
|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Flights | <ul style="list-style-type: none">- Reimbursement of actual expenses to a maximum value as specified in the Guidelines and Conditions. | <ul style="list-style-type: none">- <i>Tax Invoice to be provided to Host Institution prior to reimbursement being processed.</i>- <i>Only actual airfare expenditure for the Raine Visiting Professor will be reimbursed. Family member travel will not be funded by the Raine Foundation or the Host Institution.</i> |
| Accommodation | <ul style="list-style-type: none">- Reimbursement of actual expenses as per the approved RVP Program budget for the Visitor.- Alternatively, the Host Institution may wish to book and pay the accommodation direct to the accommodation provider. | <ul style="list-style-type: none">- <i>Tax Invoice to be provided to the Host Institution prior to reimbursement being processed.</i>- <i>Cash allowances expose the Host Institution to additional tax risk, and are not to be provided.</i> |



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| Meals | <ul style="list-style-type: none">- Reimbursement of actual expenses as per the approved RVP Program budget for the Visitor. | <ul style="list-style-type: none">- <i>Tax Invoice to be provided to the Host Institution prior to reimbursement being processed.</i>- <i>Cash allowances expose the Host Institution to additional tax risk, and are not to be provided.</i> |
| Taxi/Airport Transfer | <ul style="list-style-type: none">- Reimbursement of actual expenses as per the approved RVP Program budget for the Visitor. | <ul style="list-style-type: none">- <i>Tax Invoice to be provided to the Host Institution prior to reimbursement being processed.</i>- <i>Only business related transfers/taxi travel will be reimbursed. This excludes travel between business locale and private accommodation.</i> |

Other Financial Considerations

Allowances

There may be circumstances where a Raine Visiting Professor may require an up-front cash allowance in the first instance to assist with meeting their accommodation or meal expenditure. Any requests for allowance payments must be reviewed by the academic institution Tax and Compliance area prior to any agreement being made with the Raine Visiting Professor.

Top-Up Funds

The Host Institution may provide the Raine Visiting Professor with a “top-up” of their RVP Program funding. The Host Institution is encouraged to restrict additional reimbursements to the categories of expenditure listed above, and/or business related expenditure (eg. conference fees). Provision of funding towards other expenditure types may expose the Host Institution to additional tax risk (specifically Fringe Benefits Tax).

Accompanying Travelers

Under no circumstances is a Host Institution to provide funding towards travel or subsistence costs of a Raine Visiting Professor’s family or accompanying travelers.

We look forward to maintaining this important program for the long-term benefit of researchers, the visiting scholar, and the academic institution, and we look forward to your co-operation in meeting these procedural requirements.

Kind regards

Professor Robyn Owens
UWA Deputy Vice-Chancellor (Research)
Chair, Raine Medical Research Foundation