

GENERAL TRAINING READING EXAMPLE

Read the free sample text below which is taken from General Training Practice Test 4 and then answer the questions on page 2. The correct answers are on page 3.

Company Expenses - Information for Employees

Expenses are paid back to employees every quarter. Fill out digitally the expenses form, which is available in the company forms section on the shared drive of your computer. Send the expenses form to your line manager by email. Take all the relevant receipts for your expenses and place them in an envelope, which you must give to your line manager. Make sure your name and date references are on the outside of the envelope. Please keep a digital copy of the form that you send your line manager. We do not expect you to shoulder a financial burden for us. If you find that you are paying out of your own pocket more money than your personal finances can deal with, please get in contact with your line manager immediately and he/she will ensure that you are repaid immediately.

Travel

You can claim expenses for all your legitimate business travel, including when you travel to a temporary workplace.

Examples of items you can claim for while on company business:

Travel on planes, buses, ferries and taxis

Parking, congestion charges, travel tolls

Hotel bills and meals

Subsistence expenses (such as eating away from your usual workplace)

An amount per kilometre using your own vehicle - this amount changes periodically

\$30 incidental expenses per day on day trips

\$60 incidental expenses per day on overnight trips

You cannot claim expenses for travel to and from your living place and usual office location.

Telephones and Internet

If you ever use your home phone or mobile for company business, you can claim the cost of these calls. You cannot claim the cost of rental or contract respectively, as this will be treated as a benefit in kind on which you will pay tax. If you use your own Internet connection, then you may only claim a proportion of the bill based on your company usage.

Entertainment

This can be a problematic area for the company when we make deductions against corporation tax. Expenses related to entertaining are allowed if they meet the following criteria:

You are entertaining customers or potential customers

None of your family or friends is present

If the entertaining is not just a social event

You may be asked for details of any entertaining you claim for.

Please try and acquire receipts for any items for which you plan to claim. The company can reimburse you for some expenses without receipts, but we try and keep this to a minimum.

Questions 21 – 27

Do the following statements agree with the information given in the text?

In boxes **21 – 27** on your answer sheet write:

TRUE *if the statement agrees with the information*

FALSE *if the statement contradicts the information*

NOT GIVEN *if there is no information on this*

- 21** All company expenses can only be paid at the end of every three months.
- 22** Employees can claim for food when staying at a hotel on company business.
- 23** Employees can only claim for using their car when the company cars are not available.
- 24** Employees cannot claim back any money on their personal cell phone contract, even when they use it for company purposes.
- 25** Employees can claim some money back on their own home Internet connection if they use it sometimes for work purposes.
- 26** Employees cannot claim taxi expenses for their customers when entertaining.
- 27** No expenses can be paid without production of the relevant receipt.

ANSWERS

- 21. FALSE
- 22. TRUE
- 23. NOT GIVEN
- 24. TRUE
- 25. TRUE
- 26. NOT GIVEN
- 27. FALSE

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