

APRK will require an Expense Claim to be submitted together with a copy of the Agreement of Sale and receipted statements of account from your lawyer and realtor.

Employees who have used or are contemplating using their principle residence as an income producing property are advised to consult their district taxation office and read Revenue Canada's information pamphlets and interpretive bulletins.

General

Whether you rent or own your home, advertising and local telephone charges incurred to dispose of the accommodation may be reimbursed under FSD 15.31 as Specified Incidental Expenses. Please note that agents' fees are not considered to be "advertising" and therefore are not claimable under that section.

Waiver of Shelter Cost

The situation will sometimes arise where, through no fault of the employee, he or she is faced with maintaining two households or payment of two rents. FSD 25.09 provides relief by granting a waiver of the shelter cost payable at the post. The two situations where this applies are:

(a) At the beginning of a posting where an employee has not had three months posting notice to enable him or her to rent or sell their house. Evidence must be supplied showing what attempts have been made to secure a tenant or buyer, e.g. advertising, listing with an agent.

(b) At the end of a posting where the employer requests and the employee agrees to a short extension of the tour, with the consequence that the employee is not able to rent his or her home in Ottawa/Hull for that period.

Waiver of Shelter Cost is limited to a maximum of three months and can only be extended under exceptional circumstances not attributable to the employee. However, it is not possible to obtain a waiver during a posting under any circumstances.

Family Separation Expenses

There may be certain circumstances where you are obliged to precede your dependents to your new place of duty. The most common examples are:

- (a) due to operational requirements;
- (b) to enable a dependent to finish a school term,
- (c) illness of a dependent, and
- (d) a dependent remaining to try to sell or rent your principal accommodation.