

## External Representation at GU

### **For how much can we eat?**

Not more than 700 SEK (VAT excl) for each participant and entertainment opportunity. But most representation meals are much cheaper.

### **Extras?**

Yes, but not more than 5% and then included as a cost for representation (=in the maximum 700 SEK).

### **Who can participate in external representation?**

For external representation the number of participants from the University of Gothenburg has to be balanced in relation to the number of guests. This means that the number of participants from the university only in exceptional cases may exceed the number of external guests.

### **Can I include the partner of my guest in the representation?**

Yes, if your guest is visiting GU from abroad. Otherwise not.

### **Are there other ways to represent than eating?**

Yes, you might for example invite your guest to the theatre. In that case is the maximum cost 350 SEK. It is also possible to buy gifts. But these different forms of representation cannot be combined in one event. You have to choose one.

### **Accounting, authorizing and claiming an expense**

If you are claiming or authorizing representation-expenses for payment you also need to present the following information:

- 1) Date of the representation**
- 2) The purpose of the representation**
- 3) Name, profession, function & organisation (no short names) for all participants**

Smaller refreshments at events such as open houses, grand openings, etc., where the number of participants is large, it is acceptable with a simplified record of the participants.

## Conferences and seminars – internal and external

### **Is a conference meal representation?**

-No. Meals in relation to a conference or seminar day are not considered to be representation when there is a full day (at least 6 hours) programme. We can reclaim full VAT for these meals, but beside a list of participants, we also need to add a conference/seminar-programme.

## Meals within the department

### **Parties for the whole staff**

Maximum two times a year.

### **Is it possible to have internal representation meals in connection to information and planning days, shorter than 6 hours?**

Yes, but they cannot be done repeatedly with the same group.

### **What are the regulations concerning a so called “arbetsmåltid/workmeal”?**

It is taxable. If you want to have a lunch meeting, we recommend you to offer your guests a cold meal – for example a baguette, for maximum 50 SEK (VAT excl) – in that case your guests don't need to pay tax for the meal.

### **What about coffee, fruit and cookies?**

There are no restrictions concerning this.

## Gifts

### **Things with the GU-logo**

Can be bought in the GU shop or at the service centre. They can cost maximum 200 SEK/gift. Not many restrictions concerning these gifts.

### **External representation gifts and external gifts in connection to funerals or festivals**

Maximum 600 SEK/gift.

The representation gifts should not be combined with a representation meal – either the gift or the meal – and the meal is to prefer, since most representation is about talking and learning to know each other.

### **Gifts to employees**

They are taxable, and should be reported to the tax authority, with the following exceptions:

- 1) Flowers or minor presents at PhD defence, birthday, illness and ending of employment - maximum 250 SEK (VAT excl)
- 2) Christmas gifts - maximum 450 SEK (VAT incl)
- 3) Memory gifts – these are generally not administered on department level