



Relocation - Frequently Asked Questions

HR&OD

To assist you with your relocation claim, we have put together a number of frequently asked questions to include a summary of allowable/non-allowable expenses. Please note these are subject to the HM Revenue and Customs regulations in force at the time.

1. The HMRC legislation states I have to claim my relocation expenses by the end of the tax year following my commencement of employment, can I claim after this.

In exceptional circumstances, the Director of Human Resources, in conjunction with the Director of Finance may agree that Relocation Expenses can be claimed outside of the HMRC time period. However the relocation paid to you then becomes taxable rather than tax-free.

2. I am moving to the UK from abroad, can I claim for the relocation of my pets

Transporting and kenneling for domestic animals is only allowable, where it is directly relating to your family move from the old to the new location, however this does not cover quarantine costs, which cannot be claimed under HMRC rules.

3. I am not moving house yet, can I claim for the relocation of my office?

No, work-related items (e.g. office or laboratory moves) fall outside the HMRC regulations and cannot be claimed.

4. I started on a 2 year fixed term appointment and didn't relocate. I have now been appointed to a permanent post and will be relocating, can I claim?

The scheme does not include staff transferring to a new post within the University nor does it include those who have been promoted.

5. I paid for the cleaning of my old house, can I claim for this?

No, this cannot be included in your relocation claim.

6. I am relocating from abroad, as it is so expensive to move my belongings can I just buy replacement items when I arrive in the UK

You cannot claim for replacement goods, if you are only replacing them because they are too expensive to ship to the UK.

Some replacement goods that you choose not to bring to the UK because they are not suitable or do not work in the UK can be claimed for.

7. Can I claim for any of my relocation expenses before I commence employment?

No, you are not able to make your claim for your relocation expenses until after you have started with Cranfield. Your claim should be submitted to HR Service Centre (Cranfield) or your local HR Team (Shrivenham) along with the required receipts.

8. I will be relocating, but won't be purchasing a property, I will be renting as my main residence, can the agency fees for the property be claimed?

Yes, this can be included in your relocation claim.

9. If Cranfield provides me with temporary accommodation (hotel/rented) until the old home is sold/new home purchased. Can I claim for the hotel bill/rent under relocation?

Yes, you can claim for this because the hotel/rented property represent temporary living accommodation. Temporary accommodation is only allowable if your intention is to move to a permanent residence and you are actively looking for such accommodation.

10. If Cranfield provides me with temporary living accommodation in a hotel or similar and pays the supplier, how is this treated?

If the University provides temporary living accommodation in a hotel or similar and the relocation meets with the four sets of qualifying conditions, it is still tax exempt, but the information must be reported to the HMRC on a P11D. If the relocation does not meet the qualifying conditions, it becomes a taxable benefit and again must be reported to the HMRC on a P11D.

11. When relocating to Cranfield from abroad, can I claim for the additional cost of adding UK car insurance to my existing policy?

No, this is not allowable under relocation.

12. I am relocating to Cranfield from abroad and will be flying over as part of my relocation to the UK. It is cheaper for me to purchase a return ticket, can this be covered?

There would be a private element in this package namely the cost of the return journey but as agreed with the HMRC as the main intention of the ticket is to fly you here, yes this can be claimed under relocation, however evidence would be required to demonstrate this was cheaper than the cost of a single ticket.

13. Can I claim for the cost of a new bed and mattress

No, this is not allowable under relocation.

14. Can I claim for the cost of purchasing a new mobile phone and using this as my land line in the UK?

No, this is not allowable under relocation.

15. Can I claim for the cost of stamp duty?

Yes, this is allowable under relocation.

16. Can I claim for expenses incurred prior to my start date if they are directly linked to my relocation?

You can claim for eligible travel and subsistence for:

- preliminary visits to the new location;
- travelling between the new home and the old work location (where the house move takes place before the job transfer);
- temporary living accommodation;
- travelling between the old home and the temporary living accommodation;
- travelling between the new home and the temporary living accommodation (where the house move takes place before the job transfer);
- travelling from the old home to the new home when the move takes place.

17. Can I claim for my council tax payments?

No, this is not allowable under relocation.

18. What sort of expenses, can I claim under relocation?

Expenses and benefits which qualify for exemption can be grouped into the following categories:

Costs	Allowable	Not allowable
Cost of disposing of existing home and acquiring new home	<ul style="list-style-type: none"> • Solicitors fees in respect of the sale and purchase • Search, survey and property enquiry fees • Valuation fees • Stamp duty and land registry fees • Disconnecting and reconnection of gas, water etc. • Estate agent fees • Loan arrangement costs • Surveys and valuations • Land Registry fees • Relocation management administration fees 	<ul style="list-style-type: none"> • Cost of re-directing mail • Cleaning costs • The payment of mortgage or housing subsidies if you move to an area of higher housing cost • The interest payments on the mortgage of your existing home • Council tax charges whilst properties are empty • The compensation for losses incurred on sale of property or personal belongings • Utility bills
Travel and subsistence	<ul style="list-style-type: none"> • Immediate family visits to new location • Commuting costs to old home from hotel/bed and breakfast accommodation within the UK for 3 months • Temporary rented accommodation for a maximum of 3 months in permitted circumstances 	<ul style="list-style-type: none"> • Costs of food and drink (except breakfast where Bed & Breakfast is booked) • Daily travel costs to University • Rent payments once you have no property commitments at the previous location • Any air fare which is not pre-approved by the University (approval to be sought from your line manager) • Any first class travel costs will not be reimbursed
Replacement of domestic goods which cannot be relocated from the previous	<ul style="list-style-type: none"> • White domestic goods if previously fitted (HMRC give the following example: an electric cooker bought to replace a gas cooker where there is no gas 	<ul style="list-style-type: none"> • Items for second homes • Decorating materials • Gardening materials • Kitchen equipment e.g. toaster, kettle etc.

property	<p>supply in the new home)</p> <ul style="list-style-type: none"> Reasonable costs of alteration to and/or re-laying/re-fixing of carpets and curtains and appliances. 	<ul style="list-style-type: none"> Linen/bedding items Furniture The purchase of new carpets, curtains.
Costs of moving possessions	<ul style="list-style-type: none"> Packing and unpacking Temporary storage (where it is not possible for you to move immediately into your new home); Transportation costs Insurance in transit 	<ul style="list-style-type: none"> The separate removal of individual items, for example a piano The removal of motor vehicles The separate removal of work related equipment e.g. laboratory items, files and cabinets, books or computers other than those owned personally

Document title	Relocation Policy
Document owner	Director of Human Resources and Organisational Development
Professional Service Unit/Department	Human Resources and Organisational Development Group
Implementation/effective date	
Approval by and date	
Date of last review and version number	November 2009
Date of next review	February 2018
Name	
Title	