A GUIDANCE ON THE UNIVERSITY’S RELOCATION POLICY

Relocation costs as set out below will be borne by the University, to a maximum of £8,000 for qualifying purposes, if you change your only or main residence as a result of:

- becoming employed by the University; or
- a change in the duties of your employment; or
- a change in your permanent workplace.

The reason for the relocation must be in order to allow you to have your only or main residence within a reasonable daily travelling distance (within 30-mile radius) of your new normal place of work. This will not apply where your former residence is within a reasonable daily travelling distance of that place of work.

You will be required to repay the full amount of any relocation expenses paid to you if you leave the employment of the University before accruing one year’s continuous service.

B TIME LIMITS ON SUBMITTING CLAIMS

Relocation expense claims must be submitted promptly. Due to HMRC time limits on claiming relocation expenses, claims must be paid to you no later than the end of the first complete tax year following your appointment. In the UK, the tax year runs from 6 April to 5 April. For example:

<table>
<thead>
<tr>
<th>Date of Appointment</th>
<th>Deadline for Payment of Claim</th>
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<tbody>
<tr>
<td>1 January 2011</td>
<td>5 April 2012</td>
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<td>1 April 2011</td>
<td>5 April 2012</td>
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<td>6 April 2011</td>
<td>5 April 2013</td>
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<tr>
<td>1 August 2011</td>
<td>5 April 2013</td>
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</tbody>
</table>

C EXPENSES CLAIMS

The University does not contribute to the costs of the removal of cars or pets, storage costs (including moves in and out of store), temporary accommodation, insurance or legal costs.

In certain circumstances, it may be more convenient and/or less expensive for an individual to move their belongings themselves e.g. by hiring a van or making one or more car journeys. Please contact the Human Resources Section for confirmation that this will be acceptable.

Occasionally, members of staff may wish to use a removal firm other than the one which submitted the lowest estimate. In these circumstances, the University will reimburse the cost of the lowest estimate and the member of staff must pay the difference.

Consideration may be given to reimbursing claims at separate times for different stages of the move. Under current HMRC rules, relocation expenses over a certain limit may be liable for taxation. The University is obliged to disclose any excess to the HMRC for assessment. Should this matter become a concern for you, staff in the Finance Office will provide further information.

D STAFF APPOINTED FROM ANYWHERE IN THE UK

The University will normally reimburse the following costs where they are deemed to be reasonable:

1. Removal of furniture, personal and office effects based on the lowest of three estimates.
2. Single fares for the member of staff, partner and children based on the normal rates for University travel.
   a) Apex rail fares, with sleeper supplements where necessary, or
   b) Economy air fares for those outside the mainland, or
c) Mileage allowance at the rate currently in force up to the maximum cost under a) or b) as appropriate.

E STAFF APPOINTED FROM OVERSEAS

Each case will be considered individually but the University will normally reimburse the following costs where they are deemed to be reasonable:

1. Removal of furniture, personal and office effects based on the lowest of three estimates.
2. Single economy air fares for the member of staff, partner and children. Air fares in excess of the economy fares will not normally be reimbursed.

F HOW TO CLAIM REIMBURSEMENT

The three original estimates for the removal expenses, the receipted invoice from the removal company for the actual expenses incurred and receipts for travel expenses should be submitted to the Human Resources Section. Please note that for auditing purposes we must have the original estimates and receipts – not faxes or photocopies. The Human Resources Section will arrange payment to the member of staff and will not deal directly with the removal firm. In exceptional cases, consideration may be given to making payment to the member of staff in advance, on submission of accepted, but unpaid, estimates by removal firms, including where available the relevant invoice.

If you have any queries regarding these regulations (e.g. whether a particular expense will be reimbursed), please contact your HR team (www.abdn.ac.uk/hr/about/contact-us/), before making any arrangements. The University reserves the right to refuse to meet costs which are not covered by the regulations and have not been agreed in advance by the Human Resources Section.