

## Guidance Notes for Claiming Relocation Expenses

Type of cost	Costs that <b>can</b> be claimed	Costs that <b>cannot</b> be claimed
Costs relating to the sale of the existing place of residence	<ul style="list-style-type: none"> <li>-Legal/estate agent fees</li> <li>-Advertising</li> <li>-Disconnecting gas, water etc.</li> </ul>	
Costs associated with the purchase of a new residence	<ul style="list-style-type: none"> <li>-Legal fees and services</li> <li>-Surveys and valuations</li> <li>-Land Registry fees</li> <li>-Relocation management administration fees</li> <li>-Connecting gas, water etc.</li> </ul>	<ul style="list-style-type: none"> <li>-Stamp duty</li> <li>-Utility bills</li> <li>-Council tax</li> <li>-Re-direction of mail</li> </ul>
Costs associated with transporting belongings to the new residence (Please note that 3 competitive tenders should be obtained in writing and submitted with the claim)	<ul style="list-style-type: none"> <li>-Packing and unpacking</li> <li>-Temporary storage</li> <li>-Transportation costs</li> <li>-Insurance in transit</li> </ul>	<ul style="list-style-type: none"> <li>-Expenses associated with the relocation of family pets</li> <li>-Costs from more than one location</li> </ul>
Travel and subsistence costs	<ul style="list-style-type: none"> <li>- Travelling from the old home to the new home when the move takes place (Mileage / second class air fare / standard rail fare / basic boat fare)</li> <li>- Preliminary visits to the new location (maximum 2 visits)</li> </ul>	<ul style="list-style-type: none"> <li>-Costs of food and drink (except breakfast where B&amp;B is booked)</li> <li>-Bonds required for rent/rent deposits</li> <li>-Deposits on rented accommodation</li> <li>-Travel expenses to and from the appointee's existing place of residence to Aberystwyth University once the appointee's employment has commenced</li> <li>-Any visa costs associated with appointment</li> </ul>
Domestic goods for the new premises	None reimbursed	
Bridging loans	<p>For these to count as qualifying expenses or benefits, all of the following conditions must apply:</p> <ul style="list-style-type: none"> <li>-The employee (and/or members of their family) sells their old home and buys a new one for one of the employment-related reasons outlined in the HMRC guidelines.</li> </ul>	

	<ul style="list-style-type: none"><li>-The employee needs a loan to bridge the gap between buying the new house and getting the money from the sale of the old one.</li><li>-The loan is used only to buy the new house or pay off loans relating to the old home.</li><li>-The loan isn't for more than the market value of the old home (at the time the new home is bought).</li></ul>	
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**This document should be read in conjunction with the University's 'Relocation Expenses Policy'. Please note that this is not an exhaustive list and that where an individual is unclear as to whether an item may be claimed, guidance should be sought from the Human Resources department prior to committing to the expenditure.**