

## Summary of changes to the Relocation guidance

The following changes have been made to the Relocation guidance:-

- Under 'Commuting expenses' on page 4 of the document it is now stated that mileage claims are taxable. The need for this change was identified following a recent audit on Travel Costs. The change is also reflected on page 10 on the Relocation Expenses claim form with this stated under B3, with the mileage undertaken and rate per mile now shown separately. It is also reflected in appendix 6 on the record of individual claims, where it is stated that the tax element of 'Commuting expenses' will not count towards the £8000 relocation expense limit.
- On page 5 of the document under Settling-in Allowance it has been clarified that claims under this heading can only be made in respect of domestic goods intended to replace items used at the old home that are not suitable for use in the new home. This requires to be the case for the tax exemption to apply to such claims, in accordance with HM Revenues and Customs rules. Some examples have been added under this section of what can be claimed under Settling in Allowance. Also under the 'Non-Qualifying Expenses' section in the guidance, some additional examples have been added to the list of what cannot be claimed, to provide more clarity to employees and managers. The change is also reflected on page 10 on the Relocation Expenses claim form, where wording has been added under 7 'Settling-in Allowance' and in the template letter at Appendix 2 where a paragraph has been added to the letter making it clear to the employee what can be claimed.
- On page 2 of the document reference to 'Recruitment Advertising Request Form' has been changed to 'Workforce Change Form' to reflect the fact that a new form is in place replacing the previous one.
- On page 8 of the document the contact details paragraph has been removed to align with the move to self-service arrangements in respect of HR queries, with the materials on the forthcoming portal to be referred to by managers/employees in the first instance.