

- The University of Sussex will pay relocation to staff who are relocating to perform a new role, and where the Employee satisfies **both** of the following:

- Claims for relocation expenses will only be paid in line with the relocation policy
- Costs relating to visa expenses must not be submitted on this form. Please use the Visa claim form
- All relocation claims will be costed to account code 3002
- All claims must be submitted with matching receipts attached
- Employees should change their main residence within two years of starting their post to ensure they retain the tax free status on expenses

		Type	
		Allowable	
		Excluded	
2	Acquisition of new residence	Allowable	Solicitors fees, agency fees, stamp duty, purchase of white goods or wardrobes (only where the previous property was owned and had integrated or unsuitable items. Particulars from the old property must be provided as evidence, for example Fittings and Contents Form, or property listing)
		Excluded	
3		Allowable	
		Excluded	Rental deposit, cleaning fees, lost rent between move, tenancy fees or penalties
4	Transporting belongings	Allowable	Removal company costs, packaging materials (boxes, tape, wrap), van hire, petrol for hire vehicle, overnight accommodation during the move
		Excluded	Transporting of pets

Taxation and exemptions

- Qualifying expenses will benefit from tax exemption up to £8,000, however the University will normally fund up to £2,500 in expenses
- Expenses only qualify where they fall into the above categories, where the cost has been incurred within the first two tax years of the commencement of employment, and where the employee has changed their primary residence within the first two tax years of employment
- Expenses relating to a move outside of this period, but which fall into these categories, will be payable however will incur deductions for tax and national insurance

HMRC Links:

[Removal or transfer costs: expenses and benefits to which Section 271 ITEPA 2003 applies: travel and subsistence: temporary living accommodation](#)
[Removal or transfer costs: expenses and benefits to which Section 271 ITEPA 2003 applies: acquisition of new residence](#)
[Removal or transfer costs: expenses and benefits to which Section 271 ITEPA applies: domestic goods for new residence](#)
[Removal or transfer costs: expenses and benefits to which section 271 ITEPA 2003 applies: disposal of old residence](#)
[Removal or transfer costs: expenses and benefits to which Section 271 ITEPA 2003 applies: transporting belongings](#)

