# Removal & Relocation Policy

**Type:** Policy  
**Register No:** 04006  
**Status:** Public on Ratification

Developed in response to:  
- Management Need  
- External Funding  
- HMRC (Inland Revenue) regulations  
- Best Practice

Contributes to CQC Regulation 18

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<th>Consulted With</th>
<th>Post/Committee/Group</th>
<th>Date</th>
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<td></td>
<td>13 May 2015</td>
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<tr>
<td>JCNC</td>
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<td>15 April 2015</td>
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<tr>
<td>Executive Directors</td>
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<td>15 April 2015</td>
</tr>
<tr>
<td>Counter Fraud Specialist</td>
<td></td>
<td>13 October 2015</td>
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</tbody>
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**Professionally Approved By**  
Colleen Hart, Deputy Director of Human Resources  
23 March 2015

**Version Number:** 3.6  
**Issuing Directorate:** Human Resources  
**Ratified by:** Document Ratification Group  
**Ratified on:** 26th June 2015  
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**Next Review Date:** Extension agreed to 31 October 2020  
**Author/Contact for Information:** Rachel Roper, HR Adviser  
**Policy to be followed by (target staff):** All Trust staff  
**Distribution Method:** Intranet & Website  
**Related Trust Policies (to be read in conjunction with):**  
- Trust’s Grievance Policy  
- Travel and Subsistence Expenses Policy  
- Counter Fraud and Corruption Policy

## Document Review History

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<td>1.00</td>
<td>Nick Groves</td>
<td>April 2004</td>
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<td>2.0</td>
<td>Davina Harvey</td>
<td>May 2007</td>
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<td>2011</td>
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<td>2.3</td>
<td>Colleen Hart – extension</td>
<td>17th November 2015</td>
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<td>3.0</td>
<td>Rachel Roper, HR Adviser</td>
<td>6th July 2015</td>
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<td>3.1</td>
<td>Jan Mumford – add refs to Counter Fraud*, 7.1, App 1</td>
<td>24 November 2015</td>
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<td>3.2</td>
<td>Kate Leeke – add Section 16 Counter Fraud</td>
<td>17 July 2017</td>
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<td>3.3</td>
<td>Kay Gammage – Extension agreed to December 2018</td>
<td>26th June 2018</td>
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<td>3.4</td>
<td>Nada Rogers – 6 month extension due to joint MSB policy development</td>
<td>13th June 2019</td>
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<td>Nada Rogers – 4 month extension due to joint MSE policy development</td>
<td>5th December 2019</td>
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<td>Samantha Magee – 6 month extension due to joint MSE policy development</td>
<td>21 April 2020</td>
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Index

1. Purpose
2. Aims
3. Scope and Eligibility
4. Conditions
5. Role of the Applicant/Employee
6. Role of the Line Manager/Head of Department
7. Application Form
8. Entitlements of Staff with the Trust for more than two years – Homeowners
9. Entitlements of Staff with the Trust for more than two years – Tenants
10. Staff with the Trust for more than two years – Removal Charges
11. Staff with the Trust for more than two years – Expenses associated with the same and purchase of property
12. Staff on Fixed Term Contracts up to two years
13. Trust appointments of six months or less
14. Trust appointments over six months and up to two years
15. Appeal
16. Counter Fraud
17. Audit
18. References

Appendix 1 Relocation/Removal/Excess Travel application Form
1. **Purpose**

1.1 This policy outlines the arrangements and process for claiming relocation expenses for moving home, or, in the case of doctors, to be able to fulfil any on-call requirements.

1.2 To provide clear guidance on the eligibility and what can be claimed.

2. **Aims**

2.1 Circular AL (GC) 1/93 gave delegated responsibility to Trusts to decide on the level of financial assistance for removal and relocation that it will allow. This document sets out the Trust’s policy and procedure for removal and relocation expenses, and excess travel for Junior Doctors.

3. **Scope and Eligibility**

3.1 This policy applies to all substantive employees, however in order to apply to claim for removal and relocation expenses the following criteria should apply;

3.2 Where, the relocation of an employee’s home is necessary upon offer and acceptance of a substantive position, the position must be identified as eligible in advance. Posts that will be eligible must;

- be clearly stated on the UK Home Office Border Agency, Shortage Occupation list
- or
- be proven, by unsuccessful advertisement and identified as “hard to recruit” positions. In this case the Recruiting Manager must evidence this and written agreement must be obtained from the Chief Medical Officer/Chief Executive

3.3 The new accommodation must be within 10 miles and 30 minutes travelling distance from the main base.

3.4 The allowances are not payable to an employee whose spouse, partner or other person normally residing with them is receiving or had received relocation assistance from the Trust or from any other source.

3.5 Doctors on a recognised rotation between Healthcare Trusts are eligible to claim relocation and excess mileage in accordance with the Policy’s determined by their respective Deanery or Local Education and Training Board (Health Education East of England, Health Education North West London, Health Education South London, Health Education North Central and East London). FY1 doctors are not eligible to claim expenses. Non-funded Out of Programme Experience (OOPE) trainees are not eligible to claim expenses.

3.6 HEEoE trainees should consult the Policy for the Reimbursement of Removal or Rotational Travel Expenses for Doctors in Training, available from Medical Resources, or visit www.eoedeanery.nhs.uk/medical/page.php?areaid=51 for
further instruction on eligibility and complete the necessary forms. Forms and evidence should be submitted to Medical Resources for processing before being sent to HEEoE for final authorisation. Once this is completed MEHT will pay the authorised amount.

3.7 Trainees from any of the 3 London LETB’s should consult their respective designated body for further details on how to claim expenses.

3.8 The Director of Human Resources retains the discretion to extend eligibility to other positions that may not fit the criteria set out in Section 3.1.

3.9 Written approval from the Chief Medical Officer/Chief Executive must be obtained for any extension.

4. **Conditions**

4.1 The submission of all expenses in respect of permanent removal and relocation must be submitted within 12 months of taking up the post. The reimbursement of removal and relocation expenses is at the discretion of the Trust.

4.2 Claims made under this policy must be incurred before the end of the tax year following the tax year in which the employee takes up his/her post in the new employment, to be eligible for tax exemption. Any claims paid outside of this timescale will be subject to tax and National Insurance under current Inland Revenue rules.

4.3 Relocation expenses can be claimed under the detailed conditions set out in this document. It should be noted that this figure is within the current £8,000 tax-free maximum allowed by the Inland Revenue. However, employees should note that certain items of expenditure within the Inland Revenue £8,000 limit may be taxable. For further information on this you should seek advice from the Inland Revenue.

4.4 Should there be a demonstrable improvement (betterment) between the old and new homes, reimbursement of the expenses associated with the purchase of the new home will be limited to those based on the notional purchase price. Betterment is calculated by reference to the size, type and location of the old property.

4.5 All claims must have been reasonably incurred, reimbursement will not be made without the production of all receipted invoices to accompany the claim.

4.6 No compensation will be paid for any loss (including any loss occurring through 'negative equity') incurred on the sale consequent upon transfer to the employ of the Trust. All claims must be signed and submitted on the appropriate form within 6 months of the expenditure.

4.7 Any journeys claimed (except for excess travel) will be reimbursed at public transport rates.
4.8 The scope and level of financial assistance should be agreed by the Trust before the appointment is formally confirmed. Eligibility and approval or removal expenses following appointment cannot be guaranteed and will be at the absolute discretion of the Trust.

4.9 All reimbursements for excess travel in lieu of relocation expenses are not subject to the £8000 exemption limit set by HMRC/Inland Revenue.

5. **Role of the Applicant/Employee**

5.1 Applicants/Employees should check their eligibility for removal expenses as soon as possible and should apply to claim removal and relocation expenses immediately after offer of employment.

5.2 Applicants/Employees will be required to obtain written agreement from Chief Medical Officer/Chief Executive of the expenses that will be reclaimed.

5.3 Original receipts/documentation as proof of the expenses must be provided before the expenses are reimbursed.

5.4 Applicants/Employees must disclose any other source of financial assistance for the removal and/or relocation, including that being paid to other members of the household.

5.5 Line Managers must be informed by the employee if personal circumstances change that may affect the eligibility of the removal and relocation expenses.

5.6 There will be no automatic right to claim removal or relocation expenses, applicants/employees should therefore not assume so.

5.7 Employees must complete and submit the P20 Relocation Expenses Claim Form that can be found on the Trust’s Intranet to claim the expenses that have been agreed.

6. **Role of the Line Manager/Head of Department**

6.1 It is expected that the Line Manager/Head of Department will ensure staff are made aware of the entitlement and this Policy when offering employment.

6.2 Must ensure that all applications and agreement to reclaim removal and relocation expenses are completed in accordance with this Policy.

6.3 Ensure that the relevant documentation is completed and that written agreement is obtained from Chief Medical Officer/Chief Executive to confirm that expenses can be reclaimed.
7. **Application Form**

7.1 In all cases, the Relocation/Removal/Excess Travel Application Form and declaration (Appendix 1) must be completed, signed and returned to the HR Department, before any claims can be considered. Providing false information on this form will result in the matter being passed to the Local Counter Fraud Specialist to investigate.

8. **Entitlements of Staff with the Trust for more than two years - Homeowners**

8.1 The level of assistance for homeowners will be up to a maximum limit of £7,500.00 and is dependent upon house sale. This will include all fees, offsetting the cost of any temporary accommodation, removal of furniture and effects, miscellaneous expenses incurred in moving etc. If there is no house sale, there is no entitlement.

9. **Entitlements of Staff with the Trust for more than two years - Tenants**

9.1 The level of assistance for tenants who are required to move to or purchase in the new area is £1,000.00. This will be available for solicitors' fees and removal of furniture and effects.

10. **Staff with the Trust for more than 2 years - Removal Charges**

10.1 Eligible staff can claim the costs of removal of furniture and effects. There must be three written quotations and the Trust will reimburse the lowest. The employee is however, at liberty to use whichever company they wish.

11. **Staff with the Trust for more than 2 years - Homeowners - Expenses Associated with the sale and purchase of property**

11.1 Items which can be claimed are:

- Legal Fees
- Stamp duty. The amount depends on the notional purchase price, subject to betterment, and must be within the maximum of £7,500
- Surveyors Fees
- Estate Agent/auctioneers fees.

11.2 All expenses under this heading will count towards the £7,500 limit.

11.3 The following items will be excluded:

- Interest on bridging loans
- Increase in insurance premiums

11.4 Where the purchase of a property is abandoned, the costs incurred may be reimbursed at the Trust's discretion but on one occasion only. The costs must be reasonable in relation to the work done. The employee will be required to satisfy
the Trust that there was no responsibility on their part for the abandonment of the purchase. Similarly, where the sale of the property in the old area is abandoned through no fault of the employee, the Trust may reimburse any cost incurred up to that point. Any expenses under this heading will count towards the £7,500 limit.

12. **Staff on Fixed Term Contracts up to Two Years**

12.1 Assistance with removal and associated expenses may be granted based on what is reasonable at the discretion of the Trust, to staff who, as a result of taking up employment with the Trust either need to move their home as they live in excess of a reasonable travelling distance from their new normal place of work, e.g. in excess of 25 miles and 45 minutes normal travelling time or be required to live within a lesser distance in order to fulfil their contractual commitments, i.e. on-call.

13. **Trust Appointments of less than one year**

13.1 Expenses will be limited to the cost of transporting personal effects by car, or van hire to a maximum of £250.00. This can be claimed to offset any expenses incurred if any other method of removal or relocation is used.

14. **Trust Appointment of one year and up to 2 years**

14.1 Staff will be eligible to claim removal expenses up to a maximum limit of £1000 and pro rata to the length of their appointment. This will be limited to solicitor’s fees, and is inclusive of up to a maximum of £500 towards the cost of removal of furniture and effects. If the move has not taken place within one month of appointment, a request for an extension of time must be made giving the reasons why the move has not taken place. Written requests should be passed to the HR department in the first instance.

14.2 Staff who move into hospital or other local rented accommodation, but who own or rent a permanent home which is in excess of 25 miles and 45 minutes travelling time from the Trust, may claim either:-

- Assistance towards the cost of renting local accommodation, unless income can be generated by letting out the permanent home AND/OR the cost of one return journey per week, at public transport rates, in order to visit the permanent home for security reasons. This is limited to a maximum £100 per month until a maximum entitlement of £1000 is reached or

- Excess Travel - staff on a recognised regional rotation only between this Trust and other Trusts (at FY2 onwards) can claim excess travel in lieu of removal expenses. The mileage that may be paid under these circumstances is the difference between the mileage from home to the base place of work, and the mileage from home to the new place of work (as set out in the Terms and Conditions of Service paragraph 315). The base place of work is defined as the first place of work on the training programme. Excess travel under
these provisions will be paid at the NHS public transport rate and only standard class travel will be reimbursed.

14.3 To be able to claim excess travel costs, Trainees must meet the criteria set out in paragraphs 8 – 13 of Health Education East of England’s Policy on the Reimbursement of Removal or Rotational Travel Expenses for Doctors in Training available from Medical Resources.

14.4 Reimbursement will not be made for retrospective claims for previous financial years.

15. Appeal

15.1 Should an employee feel that they have been treated unfairly in relation to the decisions and agreements of their removal and relocation expenses they may pursue this matter as a grievance in accordance with the Trust’s Grievance Policy.

16.0 Counter Fraud

16.1 Employees alleged to be involved in fraudulent activity may render themselves liable to disciplinary action, including termination of employment.

16.2 Employees must be aware that failure to provide a true declaration when asked by the Trust, or the making of a false declaration, could result in an investigation by the Local Counter Fraud Specialist which could lead to disciplinary and/or criminal/civil action.

17. Audit

17.1 Information is recorded on the application forms attached, a copy is held on the employee’s personal file and a copy within finance and on file with the Human Resources and/or Medical Resources.

17.2 Human Resources and/or Medical Resources will also log these details onto a spreadsheet which identifies how many claims are being made, applications granted and from which areas. The application form requires two signatures. This information is available for review and audit.

18. References


MID ESSEX HOSPITAL SERVICES NHS TRUST

APPENDIX 1

Relocation/Removal/Excess Travel Application Form

Please ensure you have read the policy before completing this form and understand what you are entitled to claim for.

Personal Details

<table>
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<tr>
<th>Full Name</th>
<th>Position</th>
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<table>
<thead>
<tr>
<th>Start Date in Post</th>
<th>End date in post (if applicable)</th>
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<tr>
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<table>
<thead>
<tr>
<th>Date Form Completed</th>
<th>Payroll Number</th>
</tr>
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<tbody>
<tr>
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Please Select one of the Following:

- I wish to claim for permanent relocation and have been appointed to a permanent position. (Complete parts 1A, 1C – 29)
- I wish to claim for assistance with moving into locally rented accommodation. (Complete parts 1A 1C and 2-5 and 29 onwards)
- I am not moving and wish to claim for assistance with excess travel. (Complete parts 1B 1C and 31 onwards.)
- Reimbursement will not be made for retrospective claims for previous financial years.

Will any member of your family receive reimbursement of removal expenses from any source? Yes ☐ No ☐

Property Details

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<tr>
<th>1A</th>
<th>Former Address</th>
<th>New/Current Address</th>
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<tbody>
<tr>
<td>Address for permanent relocation, Moving into rented accommodation and removals.</td>
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<td></td>
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</table>

| 1B | Address for Excess travel | |
|----|---------------------------| |

| 1C | Distance from base (miles) | |
|----|----------------------------| |

<p>| 2  | Is the property being sold or the tenancy terminated | |
|----|------------------------------------------------------| |
| Yes | ☐ - If yes, go to Q4. No ☐ |</p>
<table>
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<tr>
<th></th>
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<tr>
<td>3</td>
<td>Is the property being rented out</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- If yes, go to Q29.</td>
</tr>
<tr>
<td>4</td>
<td>Is it Hospital accommodation.</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- If yes, go to Q29.</td>
</tr>
<tr>
<td>5</td>
<td>Owner Occupied /Rented</td>
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<tr>
<td>6</td>
<td>Leasehold / Freehold</td>
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<td>Type of property</td>
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<td>11</td>
<td>Annual Council Tax</td>
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<td>12</td>
<td>Purchasing Legal Fees (Approximate)</td>
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<td>13</td>
<td>Number of bedrooms</td>
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</tr>
<tr>
<td>14</td>
<td>Number of other rooms</td>
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</tr>
<tr>
<td>15</td>
<td>Plot size</td>
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<tr>
<td>16</td>
<td>Garden amenities e.g. summer house, pool etc.</td>
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<td>Garage – number &amp; approx. size</td>
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<td>Any other amenities</td>
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**Expenses Incurred**

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<th>Amount payable (office use only)</th>
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<tr>
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<tr>
<td>19 Solicitors fees</td>
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<td>20 Stamp duty</td>
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<td>22 Incidental legal expenses</td>
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<td></td>
</tr>
<tr>
<td>23 Expenses in connection with mortgage/loan</td>
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<td></td>
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<tr>
<td>24 Private survey fee</td>
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<td>25 Electric wiring test</td>
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<tr>
<td>26 Drains test</td>
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<td></td>
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</table>
Further information and declaration

Previously Claimed Removal Expenses or Excess Travel from the NHS | Name of Trust | Amount Claimed
--- | --- | ---
1st Post on rotation/training
2nd Post on rotation/training
3rd Post on rotation/training
4th Post on rotation/training
5th Post on rotation/training
6th Post on rotation/training
Others as appropriate
Total

☐ I do not wish to move my home but would like to claim excess travel in lieu, within the prescribed financial limits stated in the enclosed policy.

☐ I do not wish to claim removal expenses, but as I am paying a mortgage / rent elsewhere I would like to claim assistance towards the cost of renting hospital or local accommodation within the prescribed financial limits stated in the attached policy. I confirm that no part of this mortgage / rent is paid by anyone else.

☐ I only wish to move my personal belongings. I confirm that there is no other entitlement to recover in full or part from any other source.
I have read the attached policy and agree to abide by the conditions therein. I wish to register my intention to submit a claim when I take up my appointment.

I agree to submit a claim with receipts for allowable relocation expenses within one year (Permanent post of two years or more duration)

I agree to submit a claim with receipts for allowable relocation expenses within one month

I agree to submit monthly confirmation and evidence of continuing commitments elsewhere (fixed term contracts).

I confirm that no financial assistance has been given to me, my spouse, partner or other person normally living with me from any other source in respect of this and agree that I will reimburse any such monies to Mid Essex Hospital Services NHS Trust.

I have checked the information on the attached Relocation Form and certify that it is correct and complete to the best of my knowledge. I understand that knowingly to make a false declaration may result in prosecution.

To enable the NHS to check that this form has been completed appropriately and honestly, and in order to prevent and detect fraud and incorrectness, I consent to the disclosure of relevant information to and by the Hospital Trust, the NHS Counter Fraud and Security Management Service and Inland Revenue.

I undertake to refund payments received, if I end my contract within 2 years, or prior to the end of my fixed term contract. These repayments are linked to length of service as follows

100% for employees leaving within 6 months
75% 6 – 12 months
50% 12 – 18 month
25% 18 – 24 months

I authorise the Mid Essex Hospital Services NHS Trust to deduct from my final salary, the whole or part (at the Trust’s discretion) of removal and associated expenses paid to me, should I leave the Trust within the period specified above. Should the sum of removal expenses I receive exceed the net total of my final salary, I undertake to repay the appropriate proportion.

Providing false information on this form will result in the matter being passed to the Local Counter Fraud Specialist to investigate.

<table>
<thead>
<tr>
<th>Applicants</th>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
</table>

Declaration and undertaking

Authorisation

Before authorising please ensure that all relevant parts have been completed and the declaration has been signed.

<table>
<thead>
<tr>
<th>Checked by (Name)</th>
<th>Designation</th>
<th>Date of checking</th>
</tr>
</thead>
<tbody>
<tr>
<td>Authorised in HR by (Name)</td>
<td>Designation</td>
<td>Date of Authorisation</td>
</tr>
</tbody>
</table>