



## RELOCATION



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## **1. INTRODUCTION**

- 1.1 The following guidelines have been produced to assist employees of the Valuation Tribunal for Wales (VTW) in understanding the relocation support they may be entitled to where it has been expressed to the individual in writing that a relocation package will be made available to them on either a change of work location or an offer of employment with the Valuation Tribunal Service.

## **2. RELOCATION OF THE CHIEF EXECUTIVE OFFICER**

- 2.1 In the case where the re-locating person is the Chief Executive Officer, any task or decision required of the CEO in the paragraphs below is to be undertaken by the VTW's Governing Council.

## **3. CRITERIA FOR RELOCATION EXPENSES**

- 3.1 The VTW is responsible for justifying to the sponsoring department the expenses which have been claimed by an employee. The VTW therefore needs to ensure the following:

- That it is necessary for the employee to move home, and that the employee will be living within reasonable travelling distance of the new workplace.
- That the employee seeks approval from the Chief Executive Officer (CEO) before expenses are committed, and that the employee understands the limitations of the assistance available.
- That the employee knows that original bills must be submitted, and at least 3 quotations obtained where relevant -- e.g. for the removal of personal effects.
- That the costs claimed are reasonable.
- That bills for reimbursement are presented within 12 months of the employee's appointment.
- That the employee has signed the undertaking agreeing to refund some or all of the expenses should they leave the VTW within 2 years of the relocation.

## **4. RELOCATION SCHEME**

Employees are entitled to assistance if they have to move home following the relocation of their place of work. This entitlement does not apply to the appointment of an employee to a new or alternative role which the employee

has applied for and been offered through a normal recruitment process, except where this had been expressed to the employee in writing with the offer of employment.

Assistance towards relocation is set at a current maximum of £8,000 and is in accordance with HMRC guidelines and is exempt from tax. The amount covers the entire relocation package and can be made up of any or all of the following qualifying expenses and benefits:

- Relocation expenses
- Removal expenses
- Lodging allowance
- Legal and other fees
- Disturbance allowance
- Exceptional hardship allowance

Employees must ensure that the total claimed for qualifying expenses and benefits does not exceed the £8,000 limit, as any excess over this limit will not be met by the VTW. None of the sections below should be read as enabling the total amount claimed to exceed £8,000. All claimed costs must be supported by clear evidence of actual expenditure.

#### 4.1 Relocation Expenses Allowances

Normally, this allowance will only be payable to employees who move to within 20 miles of their new workplace and at least 25 miles away from their previous home(s).

The allowance consists of the following items of expenditure –

- Where it is necessary for an employee to visit the area of the new place of employment to find accommodation, the VTW at that time shall grant up to a maximum of three days' paid leave where necessary, and,
- Second-class rail fare or current car mileage allowance for the employee and an accompanying spouse or dependant relative.

#### 4.2 Removal Expenses and Leave

An employee who moves because of reorganisation will be reimbursed the following expenses where necessarily and actually incurred:

- The cost of removal of furniture and effects from the old home to the new, including insurance of goods in transit. The reimbursement will be equal to the amount of the lower of two competitive tenders. The employee may engage the more expensive contractor if wished, but the difference in cost between the chosen contractor's bill and the lower tender must be met by the employee.
- Travelling expenses and subsistence allowances for the employee and his dependants from the old home to the new at public transport rates (second class if rail) or the usual car allowance for the whole family by car, whichever is actually incurred.
- Any necessary cost of storage of furniture and effects for a period not exceeding 12 months, where a permanent move cannot be made immediately. Reimbursement will be equal to the amount of the lower of two competitive tenders. However, the employee may engage the more expensive contractor if that is their choice, by personally covering the difference between the more expensive cost and the lower tender.

The VTW will also grant two days' paid leave to employees when moving house because of reorganisation.

#### 4.3 Lodging Allowance

Lodging allowance is temporary assistance paid to an employee who is unable immediately to relocate their family within a reasonable distance of the new place of employment and who needs to occupy temporary accommodation in order to fulfil their position in the new workplace. In this circumstance the VTW will grant the following allowances:

- For the first 8 weeks: expenses in respect of bed and breakfast accommodation agreed with and approved in writing by the VTW's Chief Executive; plus, for each evening necessarily spent in temporary accommodation, an evening meal payment allowable under the VTW's staff expenses policy.
- Thereafter, for a period not exceeding 31 weeks, overnight allowance payments in line with the staff expenses policy.

In exceptional circumstances (for instance, where an arranged house purchase has fallen through), the CEO may extend the 31 weeks referred to above.

#### 4.4 Legal and other fees

Legal and other fees which are connected with the sale of the original home and the purchase of a new residence including any unsuccessful *bona fide* attempt to purchase a new residence may be reimbursed in accordance with the circumstances detailed below:

- An employee, who because of reorganisation has to sell their residence, will be reimbursed for legal, house agent's and mortgage redemption fees necessarily incurred as a result of the sale.
- An employee who has sold their residence or terminated their tenancy because of reorganisation and buys another residence will be reimbursed for the legal fees (including stamp duty), mortgage setup fees, and survey fees necessarily incurred.
- Where house agents or auctioneers are not engaged, the employee will be reimbursed the actual advertising costs on presentation of receipts.
- Where a tenancy is involved the employee will be reimbursed the actual cost involved.

#### 4.5 Disturbance Allowance

There are several other ways in which the employee moving because of reorganisation may incur additional expenditure. These can be divided into two categories:

- Incidental expenses connected with moving home (alteration or replacement of curtains, fixtures and fittings; relaying floor covering; conversion and installation of electrical expenses, etc.)
- Losses that may be incurred on school fees, travel season tickets, etc.

The VTW may grant a disturbance allowance in relation to such items on the basis of an employee's written application for the allowance. Any application must be supported by evidence of the claimed expenditure. The CEO will determine at his or her absolute discretion whether the claim is justifiable and, if the claim is accepted as justifiable, will authorise the payment.

#### 4.6 Exceptional Hardship Allowance

This allowance enables payments to be made in respect of anything that is causing exceptional hardship in connection with relocation, and was

reasonably incurred by the employee. Primarily it enables the following to be considered:

- An extension of the excess travelling expenses period.
- A degree of compensation if the employee has to move from an area where house prices or rents are low to where they are significantly higher subject to provision of supporting documents.
- A single employee to be given a lodging allowance.
- Fares home at weekend for an employee in lodgings, who has had to leave their family in the old home.

#### **5. RELOCATION EXPENSES ALLOWANCE FOR NEW STAFF**

Assistance up to a maximum of £8,000 can be given to cover all of the following items. These are similar to but not always the same as those for existing staff.

- Lodging allowance – assistance with the recruit's own temporary accommodation costs while seeking permanent accommodation, subject to a maximum of 30 nights' subsistence allowable under the staff expenses policy.
- Fares home at the weekend – for a recruit in receipt of a lodging allowance, who has had to leave a dependant in the old home.
- Removal expenses – The cost of moving the recruit, family and possessions to a new home.
- Legal and other fees.

#### **6. INTERPRETATION**

This Policy & Procedure aims to provide succinct guidance to staff on the relocation support they may be entitled to. If, however, any of the provisions are unclear, further advice and guidance should be sought from the Chief Executive Officer.

## WELSH LANGUAGE IMPACT ASSESSMENT

The Governing Council of the Valuation Tribunal for Wales has considered the following questions and made the following responses when revising this policy on 19 May 2021:

- A. Does this policy have any positive or adverse effects on — (a) opportunities for persons to use the Welsh language, and (b) treating the Welsh language no less favourably than the English language?

<b>Response:</b>	With regard to the Welsh Language this policy has...	
	...positive effects	...adverse effects
(a) Opportunities	<b>No</b>	<b>No</b>
(b) Treatment	<b>No</b>	<b>No</b>

- B. In developing this policy have we considered how we could formulate or change it in such a way that it will have positive effects or increased positive effects on — (a) opportunities for persons to use the Welsh language, and (b) treating the Welsh language no less favourably than the English language?

<b>Response:</b>	During development consideration was given to...	
	...positive effects	...increasing positive effects
(a) Opportunities	<b>Yes</b>	<b>Yes</b>
(b) Treatment	<b>Yes</b>	<b>Yes</b>

- C. In developing this policy have we considered how we could formulate or change it in such a way so that the policy decision will not have adverse effects, or so that it has decreased adverse effects, on — (a) opportunities for persons to use the Welsh language, and (b) treating the Welsh language no less favourably than the English language?

<b>Response:</b>	During development consideration was given to...	
	...adverse effects	...decreasing adverse effects
(a) Opportunities	<b>Yes</b>	<b>Yes</b>
(b) Treatment	<b>Yes</b>	<b>Yes</b>