

9.07 Other Allowances and Grants for Overseas Posts

This policy describes various allowances and grants that are payable to you when you are on post at an overseas location. The provision of these payments may be affected by the length of posting.

- Overseas transfer Grant, including eligibility and tax treatment –
Section 1 Overseas Transfer Grant
- Provision of removal expense if posted for two years or more –
Section 2 Expenses on Removal
- Reimbursement of school fees and associated costs –
Section 3 School Fees for Overseas Transfer
- Various types of clothing allowances are described in–
Section 4 Clothing Addition for Overseas Transfer
- If you retain a property within NI while posted we may meet some costs associated with this –
Section 6 Expenses Related to Permanent NI Property Whilst Overseas
- The policy provides for support of education costs for children and this is detailed in –
Section 9 Education Expenses - Schooling Allowance (SA)
- Policy relating to the carriage of vehicles to new locations –
Section 14 Conveyance of Motor Vehicles

The following terms within this policy are defined in the glossary:

Indirect representational subsidy, partial clothing addition, clothing addition, overseas transfer grant.

You may also be interested in the following policies:

8.07 Pay for Overseas Postings, 9.04 General Guidance on Overseas Posting, 9.06 Administrative Arrangements for Overseas Posting, 9.08 Medical Arrangements at Overseas Post, 9.09 Overseas Subsistence Allowance, 9.10 Overseas Posting and Travel, 9.11 Cost of Living Addition for Overseas Posts, 9.12 Financial Liabilities of Staff Who Leave Overseas Post Early

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This homepage is only a guide to the policy, not the policy itself. In the event of any discrepancy between the content of this homepage and the associated policy, the wording of the policy shall apply.

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9.07 Other Overseas Allowances and Grants for Overseas Posts

1 Overseas Transfer Grant

1.1 Purpose

1.1.1 An Overseas Transfer Grant (OTG) is a tax-free lump sum payment intended to reimburse the incidental expenses incurred as a result of an overseas posting. Some examples of these expenses are as follows:

- refitting curtains and carpets
- installing TV/Radio aerials
- modifying TV sets
- cleaning costs and materials
- losses on TV licence, subscriptions to clubs and the like
- additional furnishing costs

1.2 Eligibility for Overseas Transfer Grant

1.2.1 An OTG is payable to you if you are posted overseas on a permanent transfer for a period of 12 months or more. It may also be claimed if a detached duty posting is subsequently changed to a permanent posting.

1.2.2 You are not eligible for a further OTG if you are permanently transferred within six months of receiving an OTG unless you are permanently transferred to a new country.

1.2.3 If you are unaccompanied you may receive the balance of the accompanied rate if your partner joins you at your duty station. This is provided there is at least six months of the posting remaining.

1.3 In Country Transfers

1.3.1 Transfers within country will only attract reasonable receipted actuals within a ceiling of 50% of the normal OTG rates. Where the costs incurred cannot be supported by a receipt, full details should be provided.

1.4 Timing

1.4.1 An OTG may be claimed once a notice of posting has been given and accepted by you. This will enable you to use the OTG to purchase essential items that may not be available at the post.

1.5 Amounts

1.5.1 The amount payable depends upon whether you are accompanied or unaccompanied. Rates may be found at Annex 1.

1.5.2 If you are single with added responsibilities and qualify for the enhanced rate of COLA you may be entitled, at the Department's discretion to receive the accompanied rate of OTG.

1.6 On Return to Northern Ireland

1.6.1 You must have served overseas on a permanent transfer for a period of 12 months or more to qualify for an OTG on return to Northern Ireland. If you are eligible and return to Northern Ireland at the end of your posting and are entitled to receive the Northern Ireland Transfer Grant, you will receive half of the appropriate OTG, unless you have returned to Northern Ireland following dismissal in which case no Transfer Grant is payable.

1.6.2 If you retire or resign from the NICS you will qualify, subject to the eligibility criteria above, and provided that you return to Northern Ireland and claim the OTG within three months of your last date of service.

1.7 Tax Position for Overseas Transfer

1.7.1 Reimbursed removal expenses incurred in relation to a permanent transfer are not taxable provided that the expenses are reasonable. For this reason the OTG will not normally be subject to tax but you should be prepared to justify your expenditure if requested by HMRC. You should therefore retain receipts and records of items on which the OTG was expended.

2 Expenses on Removal

2.1 When you are transferred overseas for two years or more and immediately prior to transfer sell the house owned and occupied by you at the permanent duty station in NI, Departments may reimburse expenses incurred by the sale. All reasonable and vouched legal and other expenses of sale may be reimbursed.

3 School Fees for Overseas Transfer

3.1 Nursery and Day school fees may be reimbursed when the child's travel expenses are met from public funds and double payment of fees arises because fees for nursery/day school at the new station are incurred, in addition to fees already paid to cover the remainder of the nursery/school term at the old station.

3.2 Nursery or day school fees demanded in lieu of notice, or fines imposed for not proceeding with the education of the child at the old school, may be reimbursed subject to the production of satisfactory evidence that you have made every effort to reduce the liability for such charges.

4 Clothing Addition for Overseas Transfer

4.1 Introduction

4.1.1 Clothing Addition (CA) is a tax-free lump sum paid to you in order that you and eligible dependants may purchase additional clothing when posted to countries where the average daily temperature is subzero for the three coldest months of the year.

4.2 Entitlement to Clothing Addition

4.2.1 If you are transferred on COLA terms you are, on posting to a qualifying country, entitled to CA provided you have not received CA in the previous three years. Only one allowance is paid even if the posting lasts more than three years.

4.3 Rates of Clothing Addition

4.3.1 Accompanied rate of CA is only paid when your partner:

- accompanies you to the post at public expense; and
- expects to spend the greater part of the posting with you, or in any case at least 12 months

Each accompanying child also attracts a CA

Rates of allowance can be found at Annex 2.

4.4 Partial Clothing Addition (PCA)

4.4.1 If you travel on detached duty of less than four months to a qualifying country during its winter season (normally November to March) you may claim for expenditure on cold climatic clothing against receipted bills (subject to a ceiling of 50% of the unaccompanied rate of CA). You must obtain prior written authority from your Department before incurring any expenditure. PCA is not paid if either PCA or CA has been paid within the previous three years.

4.4.2 On confirmation of a proposed detached duty assignment PCA will be paid, on production of receipts, in respect of suitable clothing.

5 Provision for Families Remaining In NI

5.1 If your overseas posting is for at least 12 months any rent allowance, Additional Housing Cost Allowance, or continuing commitments allowance may continue to be paid in accordance with the Removal Expenses Part of the Handbook until your family is able to move to the overseas post or moves to another home.

5.2 If your posting is for two years or more, transfer expenses may be allowed for your family's travel and removal to a new home in NI. Departments may obtain further details from Employment Conditions and Pensions Division.

6 Expenses Related to Permanent NI Property Whilst Overseas

6.1 When you let a NI property as a consequence of being posted overseas, Departments may reimburse:

- a. the costs of any premium paid by a building society for an indemnity insurance against a mortgagee's default in your mortgage repayments in the event of failure to gain repossession of the property; and
- b. the legal costs of a tenancy agreement.

6.2 If as a consequence of permanent transfer abroad you decide to sell the house, which immediately prior to transfer you owned and occupied at the permanent duty station in NI, you are entitled to reimbursement of legal expenses and agents' fees resulting from the sale of the property.

7 Rent and Utilities Refunds for Overseas Transfer

7.1 Departments are responsible for providing you with rent free accommodation if you are overseas, but where necessary, may instead reimburse the actual costs of renting private accommodation up to the maximum of what they consider reasonable, given the general level of rents near the duty station and your grade and family responsibilities.

7.2 Utilities such as water, electricity and gas charges (excludes telephone line rental/calls) may be reimbursed at the overseas post.

8 Tenancy Agreements and Estate Agents' Fees at the Overseas Station

8.1 The costs of a tenancy agreement and agents' fees may be reimbursed if you are posted overseas for at least 12 months and rent accommodation at the new overseas station. Such costs must not be paid more than once per transfer, if a second tenancy was reasonably avoidable, nor when you take lodgings rather than a tenancy.

9 Education Expenses - Schooling Allowance (SA)

9.1 If you are accompanied abroad by your partner at public expense, you may receive financial assistance in the form of Boarding School Allowance (BSA) and, in certain circumstances, Day School Allowance (DSA) if your children are placed in a boarding school or day school in NI. Departments may, in appropriate cases, allow SA for children from previous established relationships of you and your partner who are now part of the combined family. You are required to contribute at least 10% towards the cost of the school fees. Departments may obtain further details of the allowances payable and the related conditions from Employment Conditions and Pensions Division.

10 Education of Children Abroad

10.1 School Fees

10.1.1 The Government provides free primary and secondary education for all children in NI. In many locations overseas, free education either does not exist or is unsuitable so, in certain circumstances, your Department will reimburse day school fees to ensure that your children receive good quality education while you are serving overseas.

10.1.2 The fees should relate only to the tuition of children between the ages of 5 and 19 which is comparable to the free education in NI. Where a child would normally have started school in NI at age four, the Department will pay for appropriate local education from the date on which the child's NI education would have commenced. All schools must be approved by your Department.

10.1.3 If you are posted to the Republic of Ireland for a posting of more than two years you may be reimbursed local day school fees for your accompanying school age children on production of receipted school bills, for tuition in NI national curriculum subjects only up to a maximum of £100 per annum per child.

10.1.4 In Australia, New Zealand, Canada and the USA, when free schools are available, but considered inappropriate by you as a parent, the Department may pay two-thirds of private day school fees if you contribute the other third.

10.2 Travelling Costs

10.2.1 Departments may reimburse necessary fares, whether by school bus or public transport, for travel to the nearest suitable school.

11 Unaccompanied Air Freight Allowance

11.1 When posted overseas you are entitled to have a reasonable amount of baggage and personal effects transported at public expense. Departments may pay for insurance of air freight during transit (maximum allowances are detailed at Annex 3).

12 Heavy Baggage/Furniture Allowance

12.1 Provision of Expenses

12.1.1 If you are posted overseas for at least 12 months you are entitled to have reasonable amounts of furniture and household effects transferred overseas and/or stored in NI at public expense.

12.1.2 Departments may provide you with one or a combination of:

- a. removal of furniture and household effects to store and payment of storage costs within reasonable limits. Should you let your houses furnished you are not entitled to storage costs;
- b. removal of furniture and household effects to post when the posting will have at least 12 months to run after the arrival of the furniture (maximum allowances are detailed at Annex 3).

12.1.3 You are personally responsible for packing your furniture and reasonable charges for packing and transport of furniture and effects will be met. Three competitive tenders should be obtained for removal and/or storage and payment should normally be restricted to the amount of the lowest tender.

12.1.4 Departments will pay for insurance of furniture and household effects of which they allow freight or storage for transit to and from a station abroad and transit to and from store and during storage in NI.

12.1.5 The value insured must not be greater than has been covered previously at your expense and insurance of specific, expensive articles which have been itemised separately on your normal household insurance or in respect of which separate insurance cover has been taken, must be your own responsibility.

12.2 Removal Expenses on Resignation or Retirement

12.2.1 When you resign before the end of a tour, or are transferred on disciplinary grounds, or retire voluntarily, the Department may decline to meet part or all homeward removal expenses.

12.2.2 Departments have discretion to pay all or part of these costs, taking into account the merits of the case such as length of service at post or reasons for leaving.

12.2.3 If you do not wish to return to NI or the previous home station, removal expenses may be paid to any place in the UK or abroad within the cost of removal to your last home station in NI.

12.3 Removal Expenses on the Death of an Officer Overseas

12.3.1 Should you die abroad your furniture and effects may be conveyed to NI at public expense.

12.3.2 Should you die abroad and were married, the Department will pay costs of further storage for up to three months for furniture stored in NI and removal from store to the family's home in NI. If the family does not return to NI, its removal expenses to a new home elsewhere may be paid, within the notional cost of its removal to NI.

13 Indirect Representational Subsidy (IRS)

13.1 IRS is paid if you occupy a post that is either a diplomatic post or a post that has had diplomatic status conferred. The supplement is to assist you when you incur the cost of essential entertaining as part of the duties and responsibilities of your post.

13.2 You will be informed by your Department if your post attracts IRS and the limit of reimbursement. The rates of IRS are available from Central Personnel Group. (02890 572346 – ext 83346) Departments will ensure that you are fully accountable for any expenditure against the subsidy.

14 Conveyance of Motor Vehicles

14.1 Entitlement

14.1.1 If you are posted overseas for two years or more you are entitled to have one motor vehicle conveyed, by the most economical (but effective) route, at public expense to the overseas station at the beginning of the posting and the same motor vehicle brought back to NI at the end of the posting. Detailed conditions exist concerning the entitlements available and repayment which may be due should the vehicle be disposed of or written off at the overseas post. If you wish to convey a motor vehicle at public expense you should seek advice from your Department. An undertaking to be signed by you is at Annex 4.

14.2 Restrictions on the Purchase of Motor Vehicles Overseas

14.2.1 No restrictions are placed on the country of manufacture of a motor vehicle owned at the time an overseas posting is accepted.

14.2.2 When you are notified of a posting overseas and decide to purchase within three months of arrival at post a new motor vehicle for outward conveyance/import to post, you will be informed of whichever of the following applies:

a. For posts in European Community (EC) and European Free Trade Association (EFTA) countries - you may purchase from any EC or EFTA country.

b. For posts elsewhere - you may purchase a motor vehicle produced in the UK or another country nearer to that of the post, provided that spare parts are readily available and that there are adequate servicing and maintenance facilities at post. Whatever motor vehicle is chosen, it must be known to meet local requirements and be suited to local conditions.

14.2.3 On returning to NI from a posting of at least 12 months you may be entitled to car transportation to NI at public expense for one car purchased at the overseas location at least six months prior to the completion of the posting. This limit does not apply where you change a previously owned vehicle for which outward conveyancing costs were reimbursed. Private cars will not be freighted to NI at public expense from countries in Western Europe, Czech Republic, Hungary, Former Yugoslav Republic of Macedonia, Poland and Slovakia. Where Departments authorise car transportation at public expense the following procedures should be applied:

- a. three competitive quotations should be obtained from a selection of local agents and unless there is good justifiable reason the cheapest should be appointed;
- b. payment is restricted to containers up to six metres (20 feet);
- c. vehicles bought overseas may not meet UK or European safety and environmental standards and may therefore have to pass a single vehicle approval test before they can be used on public roads in Northern Ireland. The cost of the test, upgrading the vehicle and any storage charges incurred while the work is carried out will be your responsibility;
- d. you will be liable to pay any customs duty, VAT or any other taxes levied on a car brought back to NI.

15 Motor Vehicle Hire at Overseas Post

15.1 When you first arrive at a post where the public transport facilities are poor and you must await the arrival of a car from either NI or a local/regional dealer, Departments may

allow you up to 14 days car hire where this represents the most cost effective way of meeting transport needs.

15.2 Similarly, five days car hire may be granted at the end of a posting if your own car is being shipped to NI and you would otherwise be forced to rely on inadequate public transport.

15.3 In both instances you are required to pay an appropriate proportion of the hire costs to offset any social and domestic mileage.

OTHER ALLOWANCES AND GRANTS

ANNEX 1

OVERSEAS TRANSFER GRANT

Householder with Dependants	£3,694
Householder without Dependants	£2,246
Non-Householder without Dependants	£868

Note: The above allowances will be subject to review

**OTHER ALLOWANCES
AND GRANTS**

ANNEX 2

CLOTHING ADDITION

Payable to you if you are posted overseas on COLA terms to a qualifying country

Accompanied	£1690
Unaccompanied	£845
Each Child	£270

PARTIAL CLOTHING ADDITION

Up to 50% of unaccompanied rate

Note: The above allowances will be subject to review

**OTHER ALLOWANCES
AND GRANTS**

ANNEX 3

**UNACCOMPANIED AIR FREIGHT ALLOWANCES FOR
POSTINGS OF AT LEAST 12 MONTHS**

To/From Posts in Countries Listed Below

Austria	Finland	Luxembourg	*Yugoslavia
Belgium	France	Macedonia	Slovakia
Bosnia	Gibraltar	Netherlands	Spain (excl Las Palmas)
Bulgaria	Germany	Norway	Sweden
Croatia	Greece	Poland	Switzerland
Czech Republic	Hungary	Portugal	
Denmark	Italy	Romania	*Serbia and Montenegro

You and Dependants	20 kgs each
Pram Allowance for children under 3 years of age	20 kgs each

To/From Other Posts

Yourself	60 kgs
Spouse	60 kgs
First child resident at post	60 kgs
Each subsequent child resident at post	40 kgs
Nanny where fare paid at public expense	60 kgs
Pram Allowance for children under 3 years of age	20 kgs

ON PAID LEAVE JOURNEYS

To/From Posts in Countries Listed Above

You and Dependants	10 kgs each
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To/From Other Posts

You and Dependants	20 kgs each
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**OTHER
ALLOWANCES AND GRANTS**

ANNEX 3 (Cont'd)

**UNACCOMPANIED AIR FREIGHT ALLOWANCE FOR
POSTINGS OF LESS THAN 12 MONTHS**

10 kgs per month of duty up to a maximum of 60 kgs

When Occupying Furnished Accommodation

**HEAVY BAGGAGE/FURNITURE ALLOWANCE FOR POSTINGS
OF AT LEAST 12 MONTHS**

Unaccompanied	Accompanied
9.63 cubic metres	14.44 cubic metres
Accompanied + 1 child	Accompanied + 2 children
15.58 cubic metres	16.71 cubic metres

When Occupying Unfurnished Accommodation

If you have not let your NI accommodation furnished and occupy unfurnished accommodation on arrival or after a period in furnished accommodation	5400 kgs (packed not to exceed 30 cubic metres including packing)
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**OTHER ALLOWANCES
AND GRANTS**

ANNEX 4

CONVEYANCE OF MOTOR VEHICLES OVERSEAS

Undertaking to be signed if you are eligible for conveyance of a motor vehicle at public expense to overseas station:

In consideration of the Department (or Agency) agreeing to bear the cost of shipping my motor vehicles to (overseas post) and any duty payable in respect of the vehicle's importation there, I undertake:

- a.** if I sell or otherwise dispose of the vehicle abroad, when I have more than six months of my overseas posting still to serve, to repay to (the Department/Agency) a sum equal to the amount of any such cost and import duty borne by them;
- b.** if I sell or otherwise dispose of the vehicle abroad, when I have less than six months of my overseas posting still to serve, to repay to (the Department/Agency) a sum equal to the amount of any import duty borne by them as a result of any withdrawal of immunity or of drawback facilities caused by the sale or disposal of the vehicle;
- c.** if the vehicle becomes a total write-off as a result of fire, accident or theft, when I have more than six months of my overseas posting still to serve and I do not forthwith replace it with another vehicle of no less value than that of the first vehicle at the time of loss, to repay to (the Department/Agency) a sum calculated as follows:

Total transport cost and import duty originally met by the Department/Agency	x	Number of complete months between loss of motor vehicle and the date six months before the end of the overseas posting
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Number of complete months between motor vehicle arrival overseas and the date six months before the end of the overseas posting