

Relocation Entitlements (Appointments and Transfers)

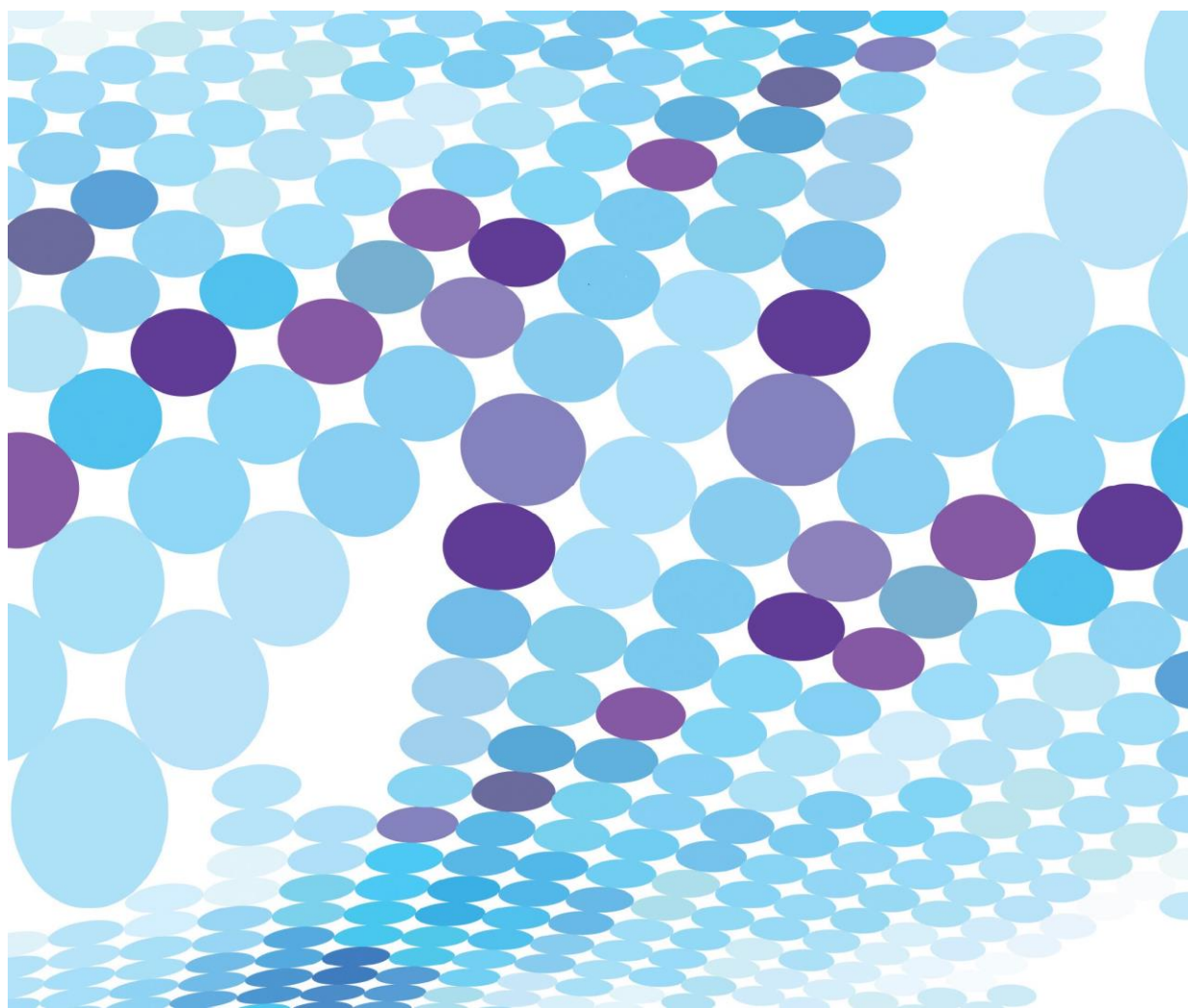


Table of Contents

1.	Introduction	3
2.	Definitions of transfer and appointment.....	4
3.	Summary of Eligibility by Movement Type	4
4.	Departmental Accommodation	5
5.	Removal/Storage of Furniture and Effects	5
5.1	General.....	5
5.2	Removal Arrangements	6
5.3	Alternate Removal Arrangements	7
5.4	Short Notice Moves	7
5.5	Cost of Packing	7
5.6	Removal of Pets and/or Plants.....	7
5.7	Disposal of Furniture	7
5.8	Indemnity Cover	8
5.9	Storage.....	8
5.10	Insurance in Storage Cover	9
6.	Accelerated depreciation of furniture.....	9
6.1	Transport of Private Vehicles	9
7.	Time Off to Complete Transfer Arrangements.....	10
8.	Advances against Transfer/Appointment Expenses	10
9.	Travel Arrangements	11
9.1	Use of Own Motor Vehicle	11
9.2	Travel Expenses	11
9.3	Rail Travel	12
9.4	Coach Travel.....	13
9.5	Air Travel	13
9.6	Temporary Board and Lodging	13
10.	Refund of Stamp Duty, Titles Office Fees and Legal Expenses	15
10.1	Stamp Duty.....	15
10.2	Titles Office Fees	16
10.3	Legal Expenses for Conveyancing.....	16
10.4	Real Estate Commission	17
11.	Transfer of Telephone	18
12.	Dislocation Allowance	18
13.	Education Assistance for Dependent Children.....	18
14.	Completing Claims for Payment.....	18
	Appendix 1 - Entitlements for Temporary Accommodation	19

1. Introduction

The department offers eligible officers assistance with costs associated with relocation on appointment or transfer. This document outlines the relocation entitlements that are available and how they can be claimed. These entitlements are only available to officers whom meet the eligibility requirements set out in the Minister for Education and Industrial Relations Directive 11/11 – [Transfer and Appointment Expenses](#).

If you are eligible and approval has been granted for relocation assistance, the approval will be included in your letter of transfer or appointment. You will only receive reimbursement for expenses for which prior written approval is given. Please refer to the summary table in Section 3 below for information on specific entitlements. If you have **not** been granted expenses and wish to discuss your eligibility, please contact the regional human resources team for the school where you are being appointed.

Expense claims should be made online via the [Accounts Payable Transfer and Appointment Page](#). Officers are requested to submit claims for refund as soon as possible after their move is effected and claims may be made progressively as expenses are incurred. Claims for **refund must be made within 12 months** of the expenses being incurred unless otherwise stated in this document. This requirement also applies to the sale or purchase of residence or land.

The conditions set out in this document are pursuant to the provisions of the Minister for Education and Industrial Relations Directive 11/11 – [Transfer and Appointment Expenses](#). Amounts detailed in this document are relevant to transfers/appointments effective after 1 September 2011.

False or unauthorised claims

A claim knowingly based on false particulars may constitute an offence under the general provisions of the criminal code. Any such claim will be investigated with a view to prosecution.

You **must not take action to effect or incur costs** related to your transfer/appointment **unless prior official written notification** of the transfer/appointment **has been received**. Officers who incur expenses prior to having been granted formal approval are responsible for the payment of costs incurred.

Taxable allowances

The Australian Tax Office has advised that the following allowances paid as transfer/appointment expenses constitute assessable income and that tax should be deducted at the time of payment:

- accelerated depreciation of furniture;
- disposal of furniture (compensation);
- dislocation allowance;
- education assistance for dependent children; and
- meals en route and meals at temporary board and lodging

Minimum term of service required

Officers on **appointment (initial appointment to the Department of Education only)** should be aware that if they do not complete **three** years of service for the department prior to resigning or having their contract of employment terminated, they will be required to **refund their appointment** expenses as outlined below:

- within 1 year - full reimbursement;
- after 1 year, but before 2 years - $\frac{2}{3}$ reimbursement;
- after 2 years, but before 3 years - $\frac{1}{3}$ reimbursement.

Officers on **appointment to temporary engagements** should be aware that if they do not complete the full term of the engagement, they will be required to **refund any expenses** granted as outlined below:

- completed less than $\frac{1}{3}$ of the period - full reimbursement;
- completed more than $\frac{1}{3}$, but less than $\frac{2}{3}$ of the period - $\frac{2}{3}$ reimbursement;
- completed more than $\frac{2}{3}$, but less than the full term - $\frac{1}{3}$ reimbursement.

2. Definitions of transfer and appointment

For the purposes of this document, the definitions of an "officer on **transfer**" and an "officer on **appointment**" are as follows:

- An "**officer on transfer**" is an existing employee of the Queensland Public Service who is relocated from one centre within Queensland to another. This definition includes movement types such as transfer, promotion, relieve at or above level, and relinquishment.

Note: Where moves are of a temporary nature (eg relieve at level) no action should be taken to either sell or purchase a residence or land without prior agreement from the Director, Talent.

- An "**officer on appointment**" is a person who is newly appointed to a position within the Department of Education from outside the Queensland Public Service. This definition includes movement types such as new hire, rehire and temporary engagement.

A number of entitlements are available **only** to an "officer on **transfer**" and **not** to an "officer on **appointment**". These entitlements are summarised in Section 3.

3. Summary of Eligibility by Movement Type

Entitlement	Officer on Transfer	Officer on Appointment
Own vehicle travel (kilometric allowance)	*	*
Meals en route	*	*
Accommodation en route	*	*
Temporary Board and Lodging	*	**
Removal of Furniture and Effects	**	**
Removal of Vehicle/s (cars, trailers, boats, caravans, etc)	*	*
Storage of effects	**	**
Insurance in Transit	**	**
Insurance in Store	**	**
Accelerated Depreciation allowance	*	n/a
Stamp Duty, Titles Office fees, Legal Expenses	*	n/a
Transfer of Telephone	*	n/a
Dislocation Allowance	*	n/a
Education Assistance Allowance	*	n/a
Disposal of furniture	*	n/a

* Detail relating to the minimum/maximum rates and or amounts as well as other specific information/instruction is outlined in the relevant sections of this booklet. Arrangements and entitlements comply with the [Transfer and Appointment Expenses Directive](#).

** Detail relating to the minimum/maximum rates and or amounts as well as other specific information/instruction is outlined in the relevant sections of this booklet. The Department of Education has put specific administrative arrangements in place to manage costs in these areas.

n/a These entitlements are not available to officers on **appointment**.

Officers should carefully read the associated detail on each entitlement as outlined in this booklet. Where an officer is unsure of, or has concerns with, any of the information provided in this booklet, they should contact their regional office. Contact should be made prior to entering into any financial commitment related to the transfer or appointment. Officers should record the name/s and position detail/s of any personnel from whom they obtain advice.

4. Departmental Accommodation

Limited accommodation is available at various centres throughout Queensland. These are typically locations where there is little or no rental market.

Please contact the principal at your new centre to determine if accommodation is available. If you require departmental accommodation, your new principal will advise you on how to submit your Application Form to the Local Accommodation Committee (LAC). Your application includes relevant details of your personal circumstances (eg family members, pets etc) to assist the LAC to allocate departmental housing equitably. You are also encouraged to submit your application as soon as possible.

When vacating departmental accommodation, please ensure that you complete and submit an Edacom EA1 Form to your Local Accommodation Officer to arrange a final inspection and to cease rental deductions. Accommodation is to be vacated by 16 December for new arrivals unless there are extenuating circumstances.

5. Removal/Storage of Furniture and Effects

5.1 General

The Department of Education will meet the cost of moving an officer's furniture and effects up to a maximum limit of 50m³ (**note:** 50m³ for a single/family). Officers must meet the cost of moving items in excess of the maximum limit of 50m³. Items not considered to be normal household furniture and effects must be moved at the officer's expense.

Where the volume of an officer's furniture and effects exceeds the maximum limit of 50m³ and the officer believes they have exceptional circumstances, they may make application to the Director, Talent for approval to move some or all of the additional volume at the department's expense. This application should take the form of a written submission, must detail the exceptional circumstances and email the request to RelocationExpenses.HumanRes@qed.qld.gov.au.

If the officer is relocating from interstate for a permanent appointment or for a temporary engagement within a TR4 to TR7 location, the department will cover the costs associated with the relocation from their place of residence. If the officer is relocating from interstate for a temporary engagement within a TR 1 to TR3 location, the department will only cover costs associated with the relocation from the Queensland border.

Arrangements for the transportation of furniture and effects and private motor vehicles should be made upon receipt of transfer/appointment advice. Where genuine grounds exist to delay transportation the arrangements may be made at a later date. Officers need to ensure that transportation is completed within twelve months of the date of **transfer** or **appointment**. The officer's regional office **must** be made aware and approve of any deferred move intentions at time of transfer/appointment.

5.2 Removal Arrangements

Please be aware that December and January are the peak removal months. You are encouraged to submit your move request to the broker as early as possible as the removalist may become fully booked during these months.

All removals are to be arranged through the department's removals broker [Kent Relocation Services](#). Kent Relocation Services will arrange the packing, transport and storage of furniture and effects as well as the transport of private motor vehicles, etc for officers on **transfer** or **appointment**.

The Kent Relocation Services Relocation Guide for Queensland Government Employees provides a range of information relevant to your removal.

An officer from Human Resources, Department of Education or a Relocation Coordinator, Kent Relocation Services will create an assignee profile for you. Once the profile has been created, you will receive a registration link via email. You will need to register as an assignee. Please note that your username for Kent Relocation Services should be your departmental email account. After the registration you will receive a code (which is available for 15 minutes) which you need to use to enable you to access Kent Relocation Services to enter your inventory.

Officers who experience any problems with their relocation should contact Kent Relocation Services on 3718 2670 or email QldGov@KentRelocationGroup.com

The successful removalist will be responsible for the secure packing of all of the officer's furniture and effects, except for personal clothing.

It will be necessary for you or your agent to be present throughout your uplift and delivery.

If you cannot be at your uplift and/or delivery and you appoint an agent to represent you, it is critical that you advise your agent of the particular aspects of your removal for which they will be responsible.

You should ensure that your agent is familiar with your obligations by referring them to the Kent Relocation Services Relocation Guide for Queensland Government Employees. Remember, when your agent signs papers about your removal they act as and for you, and commit you to their decisions.

Officers who require a weekend removal will need to contact Talent Unit to outline their reasons. The detailed reasons **must** be supplied in writing and will be used to support a submission to the Director, Talent seeking approval of refund/payment (email to RelocationExpenses.HumanRes@ged.qld.gov.au).

5.3 Short Notice Moves

A short notice move is categorised as seeking a relocation within 10 days of your relocation approval being granted.

There is no guarantees a short notice removal will be approved.

5.4 Alternate Removal Arrangements

Officers who wish to make alternative private removal arrangements must contact their regional office seeking approval to effect those other arrangements. Any private arrangement (truck/trailer hire, family assistance) not involving a “removal company” will be regarded as being “not professionally carried”.

Moves not involving removal companies will not be afforded indemnity (insurance in transit) cover at departmental expense. Where indemnity (insurance in transit) cover is not provided as part of the removal arrangement, payment of the accelerated depreciation allowance will also be disallowed.

5.5 Cost of Packing

Where an officer chooses to pack his or her own effects, or is compelled to do because professional packers are not available, the following conditions apply:

Circumstances	Entitlement
Officer does packing during normal working hours	<ul style="list-style-type: none"> May be eligible for time off in accordance with Time off to Complete Arrangements (see section 7) The cost of packing materials (must be supported by tax invoices/receipts)
Officer does packing in his/her own time	<ul style="list-style-type: none"> An allowance of \$141.00 The cost of packing materials (must be supported by tax invoices/receipts)

5.6 Removal of Pets and/or Plants

Transportation of domestic pets and/or plants in boxes or pots:

- The department will meet the cost of transportation of domestic pets and/or plants in boxes and pots to a maximum of \$281. Removalists may be prepared to carry small quantities of pot plants, but if this occurs, the plants are usually carried at the owner's risk.
- The term “domestic pets” covers dogs, cats, birds and other animals kept in an owner's premises. Costs of transportation of livestock will not be met.
- The amount refunded (\$281) is all inclusive and provides for freight charges, pet accommodation (en route or at destination), and the purchase of carrying boxes, etc. Receipts **must** be provided to support any claim (credit card vouchers will not be accepted as they do not include a dissection of expenses incurred).

5.7 Disposal of Furniture

Taxable allowance

Officers may elect to dispose of household furniture and personal effects instead of transporting them to their new centre. Where they elect to do so, they may be eligible to receive compensation. The total m3 for disposed items forms part of the allowable limit of 50m3 (for example, if you dispose of 25m3, then you only have 25m3 allowance for uplift of items to new location).

Where approved, the employee may be compensated for an amount considered fair and reasonable, providing it does not exceed the cost payable had the furniture and effects been transported to the new centre.

Prior approval **must** be sought from the Director, Talent and officers **must** support their claim for reimbursement with a written quotation from a licensed valuer as to the value of the effects prior to their disposal. Officers should also provide a listing of the sale price of all items being disposed of.

All requests for consideration of compensation for disposal of furniture and effects must include a written quote from the licensed valuer which includes itemised description of the furniture and effects, copies of how the items were advertised for disposal including cost and evidence of sale price and evidence of price item sold for (ie receipts, bank statements detailing deposits).

Disposal of household furniture and personal effects does not include the disposal of vehicles.

5.8 Indemnity Cover

The broker/removal company carrying out your move will provide indemnity (all risk transit insurance) cover. The amount of cover provided will be based on the **declared inventory value** of your goods, subject to departmental limits. (**Note:** Indemnity cover provides for the repair of damaged items. If items are **not repairable** or are **lost**, then compensation is payable based on the depreciated value of the items at the time of loss or damage.)

The Department of Education will pay the cost of indemnity cover to the value of \$25,000 based on the inventory list alone. Where the total value of the inventory list exceeds \$25,000, the department will pay the cost of indemnity cover up to a limit of \$60,000.

Note: Officers who secure a temporary engagement/appointment and who are considered eligible for expenses on both the forward and return journeys need to be aware that they will need to provide evidence of their contents cover to Kent Relocation Services for both shifts as Kent Relocation Services regards them as separate arrangements.

The removal company can arrange additional cover to the maximum amount provided by the department. Where an officer elects to arrange additional coverage they will bear the cost of the additional cover obtained. In considering the option of additional cover, officers need to be aware that if their inventory value was \$90,000.00, whilst their indemnity cover was \$60,000.00, then compensation for damage would be arranged on a pro rata basis of $\frac{2}{3}$.

Officers **must** make themselves aware of any Kent Relocation Services requirements that could impact on their insurance cover as outlined in their Relocation Guide for Queensland Government Employees. The requirements cover issues such as packing and unpacking arrangements and the need for officers or their agents to be present at both uplift and delivery times.

When lodging a claim for loss or damage, officers are required to contact Kent Relocation Services within 14 days of delivery.

Where officers experience any difficulty in having their claim settled (by removal company) they should contact Kent Relocation Services for assistance and advice.

5.9 Storage

If an officer needs to store their furniture and effects, the costs involved may be met by the department **until permanent accommodation is obtained**, or for an initial period of **eight weeks**, whichever is the lesser.

Once the **eight week period** has elapsed, officers will be billed directly by the broker/removal company and will have to submit claim/s for refund of cost/s incurred. A statement outlining why storage is/was required and what efforts are/were being made to secure permanent accommodation **must** be provided to support claims for refund of storage costs. Storage costs in excess of eight weeks, where approved, will only be met for a maximum of six months in total.

Storage costs will not be paid for officers who go on extended leave without pay.

The six month maximum period outlined above does not apply to storage for officers transferred to remote centres (rating 7 sites). In these circumstances, the department directly meets storage costs for the officer's period of service in the remote centre (**does not include** extended periods of leave without pay).

It is important that officers requiring storage of their furniture and effects liaise with Kent Relocation Services before removal arrangements are put in place.

Officers should also be aware that redelivery from store may take up to ten days from the time that the redelivery arrangements are made with Kent Relocation Services.

Note: The department will not cover costs associated with the storage of cars, boats, trailers, caravans etc.

5.10 Insurance in Storage Cover

The Department of Education will also meet the cost of insurance in storage cover to the approved maximum time limit and values outlined in Indemnity Cover information outlined in section 5.8.

6. Accelerated depreciation of furniture

Officers granted transfer expenses only **Taxable allowance**

The following allowances for accelerated depreciation of furniture may be claimed where the allowance equates to a percentage of the indemnity cover value:

Insurance in Transit Cover Value	Percentage	Maximum Allowance Payable
First \$25,000	3	\$750.00
From \$25,001 - \$40,000	2	\$300.00
From \$40,001 - \$60,000	1.5	\$300.00
Total allowance payable (on \$60,000)		\$1,350.00

6.1 Transport of Private Vehicles

Officers on **transfer** or **appointment** are allowed to transport one private motor vehicle plus any three units from the following, at departmental expense:

Note: The maximum number of four does not include multiples of any one item:

- a second private motor vehicle;
- a motor cycle;
- a boat and trailer unit;
- a caravan; or
- a domestic trailer.

A motor vehicle or other item **must** be in lawfully functional condition and, unless not required by law, **must** be registered at the time of transfer. This requirement **may** be relaxed if the chief executive is satisfied that where an employee's private motor vehicle is not in lawfully functional condition the employee nonetheless has good reason to take the motor vehicle to the new centre.

The transport of private vehicles should be arranged with Kent Relocation Services. Ensure that you have the dimensions of all vehicles in case it is requested by your Relocation Coordinator.

Arrangements to move private motor vehicles should be made upon receipt of transfer/appointment papers. Where genuine grounds exist, removal may be delayed for a period up to twelve months from the date of transfer/appointment. The regional office **must** be made aware and approve of any deferred move intentions at time of transfer/appointment.

Where a car/s is/are driven to the new centre, the maximum number of four (4) units able to be transported at departmental expense reduces accordingly.

Officers who elect to hire a vehicle pending delivery of their own vehicle should be aware that they do so at their own expense. The department will not refund these costs.

7. Time Off to Complete Transfer Arrangements

Officers granted transfer expenses only

Where necessary, officers on **transfer** may be allowed time off on full pay for the specific purpose of completing arrangements directly related to the transfer. These arrangements include the supervision of packing and unpacking of furniture and effects.

The maximum amount of time off which may be allowed is:

- Prior to departure - up to two working days within the two months prior to departure or prior to transport of furniture; and
- Subsequent to arrival - up to two working days within the two months of arrival at the new centre. This two month period may be extended to enable the officer to apply for leave prior to occupation of the officer's intended permanent place of residence at the new centre. Where the period is extended, leave **must** be taken within one month of occupation date.

Time off for this purpose is not an entitlement, but a concessional administrative arrangement approved at the discretion of the principal. Prior approval **must** be obtained for any leave taken.

Time off will **not** normally be granted for transfers effective from the start of a school year, where the removal should occur in the summer vacation. Naturally, in circumstances outside an officer's control (eg uplift dates advised by removalist occur last week of school) leave may be approved at the discretion of the principal.

8. Advances against Transfer/Appointment Expenses

Taxable allowance

Officers on **transfer/appointment** may be paid an advance against anticipated expenses en route and temporary board and lodging costs at departure and destination. Please note an **advance** is only payable before you leave your departure area. If additional temporary board and lodging at destination is required as a result of not been able to secure permanent accommodation it then becomes a claim.

Any advance payments will only be approved, on the proviso that the officer gives **an undertaking, to refund to the department any portion of the advance to which the officer is not entitled.** This is facilitated by the use of an **application for an advance form** which contains the terms and conditions of an advance and the support documentation required.

To obtain a copy of this application form contact Finance Branch via email: Transfers.Finance@ged.qld.gov.au. The advance application **must** be forwarded as soon as possible after notification of transfer. To ensure the receipt of an advance payment, the application should be submitted at least ten working days prior to departure. Where short timelines exist contact the Finance Officers at Finance Branch via the Finance Transfers generic email listed above.

The advance will be for only a maximum of 5 days at departure and up to two weeks at destination. If any further accommodation is required at your destination, it will need to be lodged via a claim.

An advance for any period will not exceed the rate or amount applicable to normal refund. Please note that no further advances will be made until the original advance is acquitted via a claim.

In the case of en route costs, advances will be provided at 100 per cent of the estimated cost.

All advances received **must** be acquitted within 2 weeks of your transfer/appointment date to your new centre (Financial Management Practices Manual Section 4.11.1(d) refers). Legal action may be taken to recover an outstanding advance.

9. Travel Arrangements

9.1 Use of Own Motor Vehicle

Where an officer on transfer/appointment elects to travel to their new centre by private vehicle, they should ensure the transfer/appointment approval advice letter provides for this. If not, the officer should contact the regional office arranging their transfer/appointment so that the expenses entitlement information held by the department can be amended as necessary.

A kilometric allowance will be paid to those officers who elect to travel in their own vehicle. The allowance is paid in respect of two vehicles only, per family, at rates as follows:

- Motor car – 37.5 cents per kilometre travelled;
- Motor cycle – 15 cents per kilometre travelled.

No other expenses are allowed in connection with the running costs of the vehicle/s.

Officers using their private motor vehicle/s to effect their transfer/appointment are advised that changes in **Fringe Benefits Tax** legislation mean that they **must** complete the declaration included in *Section B 1 "En Route Travel Expenses"* on the Transfer/Appointment Expenses Claim form.

Officers who elect to hire a vehicle to effect their transfer should be aware that they do so at their own expense. The department will not refund these costs.

9.2 Travel Expenses

Taxable allowance for meals

No refund will be made for the purchase of personal consumables, groceries or alcohol

Expenses incurred en route will be refunded as follows.

Accommodation and meals en route

Expenses will be refunded for accommodation obtained at a hotel, motel, and caravan park or lodging house on the basis of one night for each 500 kilometres travelled by the most practicable direct route. An itemised tax invoice and receipt from the hotel, motel, caravan park or lodging house **must** be attached to the Transfer/Appointment Expenses Claim form (credit card vouchers will not be accepted as they do not show a dissection of expenses incurred).

Refunds of accommodation costs incurred are not necessarily automatic. As far as possible, accommodation at hotels, motels etc, with reasonable tariffs should be arranged. The Department of Education suggests that as a three star accredited accommodation is reasonable – locations can be found at https://www.starratings.com.au/search?star_ratings=3&states=QLD. The Chief Executive has the discretion to refuse or reduce any claim for expense that he considers to be unreasonable.

Expenses will also be paid for meals on the basis of one meal for each 166 kilometres of completed travel, to a maximum of three meals per day. The cost of meals will be refunded up to the maximum amounts outlined below.

Meal en route	Maximum refund
Breakfast	\$ 21.15 per person
Lunch	\$ 24.20 per person
Dinner	\$ 41.65 per person

Accommodation and meals en route with relative or friend

Where overnight accommodation is incurred with relatives or friends, the cost incurred may be refunded. Refund will not exceed the maximum amounts set out below. The relevant documentation (see below), **must** also be attached to the claim form and the age of each child claimed for **must** be indicated.

	Maximum refund per person*
Officer	\$ 22.60
Spouse	\$ 22.60
Children over 12 years	\$ 22.60
Children up to 12 years	\$ 11.30

** amount inclusive of meals*

The documentation referred to above should take the form of a letter from the relative or friend detailing:

- the names of those people for whom accommodation was supplied;
- the age of each child for which a claim is being made;
- the dates for which accommodation was supplied; and
- the host's name, address and telephone number.

Time off for travel

Officers on **transfer** are entitled to time off of one working day on full pay for each 500 kilometres of travel, completed by the most practicable direct route. Any excess working time taken for such travel **must** be deducted from recreation leave or, in the case of teachers, taken without pay. This **entitlement** does not apply to **teachers** who are **transferred effective from the first school day following a period of concessional leave**.

9.3 Rail Travel

Officers should contact their regional office to obtain approval to travel by rail. Approval would be based on the circumstances of the request and the costs involved.

Where rail travel is approved it would cover the cost of first class rail travel with sleepers (if necessary) for the officer and/or their dependants from their present centre to their centre of appointment/transfer.

Officers wishing to claim refund of the cost of rail travel should include claim details on the Transfer/Appointment Expenses Claim form. Tickets, receipts, details of the class of fare, whether the cost includes sleepers, **must** be included with the claim form. If a concession form was used to obtain rail tickets, this should also be indicated.

Expenses will be paid for meals on trains on the basis of one meal for each 166 kilometres of completed travel, to a maximum of three meals per day. The cost of meals will be refunded up to the maximum amounts indicated in maximum refund for meals above.

The cost of morning or afternoon teas will not be refunded.

9.4 Coach Travel

Where rail travel is not practicable, the relevant regional office may, upon request, approve coach travel.

Officers wishing to claim refund of the cost of bus travel should include claim details on the Transfer/Appointment Expenses Claim form. Tickets, receipts, etc **must** be included with the claim form.

9.5 Air Travel

Prior approval for air travel **must** be obtained from your new human resources regional office.

To arrange approved flights, please email a completed [Air Flight Booking Request Form \(Relocations\)](#) to your new [regional office](#) for their action.

Approval for excess baggage to a remote location (TR7) must be approved by the Director, Talent via email RelocationExpenses.Humanres@qed.qld.gov.au. Requests for approval for excess baggage to all other locations will be considered on a case by case basis by the Director, Talent.

9.6 Temporary Board and Lodging

No refund will be made for the purchase personal consumables, groceries or alcohol.

If the conditions outlined below are complied with, officers on **transfer** and **appointment** may obtain a refund of temporary board and lodging expenses, as outlined in Appendix 1.

For officers on **appointment**, the refund of temporary board and lodging costs incurred prior to departure will be limited to a maximum period of **five nights**. Claims should normally be for accommodation obtained at the centre from which the officer is appointed and should be for no more than one overnight stay (to support packing of furniture arrangements). Cases will however be determined by the circumstances involved and claims for temporary board and lodging in excess of one night should be supported by a statement outlining the circumstances.

The period for which an officer is eligible to claim reimbursement for temporary accommodation costs varies dependent on whether the officer is single or has a spouse and/or dependants.

Accommodation should be obtained only at centres of departure or destination. It would only be in unusual circumstances that refund for temporary accommodation at other centres would be approved, (eg where accommodation at centres of departure or destination was not readily available).

The signing of a tenancy agreement is regarded as an indicator of permanent accommodation.

Any claim/s for refund of expenses incurred for temporary board and lodging **must** be supported by:

- tax invoices, original receipts verifying the amounts paid and period covered (credit card vouchers will not be accepted as they do not show a dissection of expenses incurred);
- a detailed explanation outlining:
 - whether the officer owned and occupied a residence at their former posting;
 - difficulties encountered in securing permanent accommodation at the officer's new posting; and
- statements from at least three estate agents indicating efforts made to secure permanent accommodation, including details of the date the agent was requested to act on the officer's behalf.

It is expected that efforts to secure permanent accommodation would be made within a week of an officer's arrival at a new centre.

Where the temporary board and lodging is obtained with relatives or friends the claim will be refunded as follows:

The actual cost claimed up to the maximum charges as set out below. The Transfer/Appointment Expenses Claim form **must** be supported by a letter from the relative or friend documenting:

- names of those people for whom accommodation was supplied;
- the age of each child for which a claim is being made;
- dates for which accommodation was supplied; and
- the host's name, address and telephone number.

Maximum refund for temporary board and lodging with a relative or friend (these amounts include the cost of meals)

	<i>IN EXCEPTIONAL CIRCUMSTANCES ONLY</i>	
	Maximum refund first two months (per overnight stay)	Maximum refund next two months (per overnight stay)
Officer	\$16.90	\$11.30
Spouse	\$16.90	\$11.30
Children		
- over 12 years	\$16.90	\$11.30
- up to 12 years	\$ 8.45	\$5.65

Refunds for accommodation costs incurred are not necessarily automatic. As far as possible, accommodation at hotels, motels etc, with reasonable tariffs should be arranged prior to departure. The Chief Executive has the discretion to refuse or reduce any claim for expenses considered to be unreasonable.

10. Refund of Stamp Duty, Titles Office Fees and Legal Expenses

Officers granted transfer expenses only

Note: Where moves are of a temporary nature (eg relieve at level) no action should be taken to either sell or purchase a residence or land without prior agreement from the Director, Talent.

10.1 Stamp Duty

Officers on **transfer** are entitled to a refund of the stamp duty paid where the officer has sold a residence or land at a previous centre and purchases at a new centre:

- a residence to be occupied by the officer; or
- land, for the specific purpose of erecting a principal place of residence.

The stamp duty refund will be limited to the normal percentage payable for persons purchasing a principal place of residence.

The general conditions which apply to the refunding of stamp duty are as follows:

- The officer **must** have sold a principal place of residence or land at a former centre, which need not be the centre where the officer was located immediately prior to the written notification of transfer to the new centre where stamp duty has been claimed.
- The principal residence or land owned at the former centre may be sold at any time subsequent to the transfer from that centre, but **must** be sold within two years of arrival at the new centre where stamp duty has been claimed.
- The principal residence at the former centre may be tenanted whilst the officer occupies official or rented accommodation at other centres of subsequent transfers.
- Within two years of arrival at the new centre, the officer **must**:
 - purchase and occupy a residence at that centre; or
 - in the case of land, purchase at the new centre and sign a contract to erect a principal residence on that land;
- The residence purchased or erected at the new centre **must** not be tenanted between purchase and occupancy.
- The transfer **must** not be one within the same city area.
- An officer transferred back to a former centre may be refunded stamp duty for the purchase of a residence or land at that centre, provided the sale of the previous residence or land took place prior to the date of written notification of the current transfer.
- The refund of stamp duty costs will be restricted to those of a property of average size (up to ½ hectare) and market price.

Note: Where the size of a property exceeds ½ hectare, the officer must also supply the associated Transfer Duty and First Home Buyer Grants Estimator (Calculation Report) with the claim.

In these cases, only the residential value of the property will be used to calculate stamp duty refund payable.

- The refund of stamp duty paid to another state government (eg New South Wales) will be limited to the amount that would have been paid had the residence been located and purchased in Queensland. Officers will need to advise why a house outside Queensland was purchased.
- Claims refund of stamp duty and/or associated sale and purchase costs will not normally be for considered outside the two year time limit. However, where officers can demonstrate that sale (and therefore repurchase) was delayed because of a depressed real estate market, claims will be considered on the basis of circumstances outlined. There is no guarantee of refund.
- Officers **must** ensure that all the selling and/or selling and purchasing transactions **only** take place **after** official written notification of transfer. Where officers act to sell or buy real estate prior to receipt of official written notification, they **will not be eligible** for refund of Stamp Duty, titles offices fees and associated legal expenses.

The claim for refund **must** be supported by the receipt issued on payment of the stamp duty, plus documentary evidence of the sale of the officer's previous residence or land.

Documentary evidence required includes:

- contracts for sale and purchase;
- in the case where land is purchased, a copy of the building contract for the erection of a residence; and
- receipt for payment of stamp duty.

For the purposes of the sale and purchase arrangements a “**centre**” is defined as a location to which an officer has been appointed.

10.2 Titles Office Fees

Officers on transfer are entitled to a refund of Titles Office fees (at the rates actually charged by the Department of Environment and Resource Management) where it is necessary to sell a residence or land at a former centre and purchase a residence or land at the new centre. Fees for which refunds apply are:

- lodgement fee for release of a **single** mortgage (on the previous property);
- memorandum of transfer (on the purchase of the new property);
- fee for endorsement of a **single** mortgage (on the new property).

The documentary evidence required to support claims of this nature includes bank statements and contract with lender.

10.3 Legal Expenses for Conveyancing

Officers on **transfer** are entitled to a refund of legal expenses up to maximum amounts shown below, provided the conditions for refund of stamp duty are followed. The costs of conveyance kits are also refunded.

	Sale	Purchase
Residence	\$880.00	\$1,210.00
Land	\$550.00	\$660.00

When an officer sells a residence at a former centre, legal fees may be refunded at time of sale, notwithstanding that another residence/land is not purchased until a subsequent transfer. The amount refunded is the actual, to a maximum of that applicable at the time of transfer from that centre.

Claims for conveyancing costs **must** be supported by both a tax invoice and evidence of payment (original receipts) verifying the amounts paid (credit card vouchers will not be accepted as they do not show a dissection of expenses incurred).

10.4 Real Estate Commission

When an officer on **transfer** sells a residence at a former centre, real estate commission fees may be refunded at time of sale, notwithstanding that another residence/ land is not purchased until a subsequent transfer. The amount refunded is the actual cost, to a maximum of that applicable at the time of transfer from that centre.

Maximum refund for real estate commission on sales:

	Maximum refund
Residence	\$3,300.00
Land	\$1,650.00

Claims for real estate commission costs **must** be supported by a tax invoice/s and original receipts verifying the amounts paid (credit card vouchers will not be accepted as they do not show a dissection of expenses incurred).

11. Transfer of Telephone

Officers granted transfer expenses only

An officer on **transfer** who had a telephone or internet connection installed at their own expense at the previous centre may be refunded the cost of **one** telephone and internet reconnection at the new centre, subject to production of the evidence detailed below:

New connection

- a receipt for payment of the connection fee showing name and address of telephone and internet user ; or
- a receipted account that includes the fee for the connection of the new service.

Previous connection

An account issued for the previous service and with the section showing name and address of the telephone and internet user intact. *Where the account is unavailable*, either of the following documents would be acceptable (previous connection only):

- a statement from the service provider regarding the previous service; or
- a statutory declaration that a telephone or internet was installed at the officer's own expense at the previous centre.

12. Dislocation Allowance

Officers granted transfer expenses only Taxable allowance

Officers on **transfer** can claim an allowance to compensate them for incidental personal expenses. The amounts allowed are \$236.00 for officers with no dependants and \$471.00 for officers with dependants.

13. Education Assistance for Dependent Children

Officers granted transfer expenses only Taxable allowance

Officers on **transfer** will be allowed compensation for the additional education costs incurred in relocating school aged children (including preschool aged children). An allowance of \$94.00 for each dependent child may be claimed.

14. Completing Claims for Payment

Transfer and Appointment claim forms are completed on line and are located on the [Accounts Payable Transfer and Appointment Page](#). If you have any questions regarding the completion of the on line form please contact Accounts Payable:

Address:

Finance Branch
Level 13
Education House
30 Mary Street
BRISBANE QLD 4000

Post:

PO Box 15033
CITY EAST QLD 4002

Telephone: (07) 3034 4855

Email:

transfers.finance@qed.qld.gov.au
(for reimbursement of actual expenses not general enquiries)

Appendix 1 - Entitlements for Temporary Accommodation

Type of Accommodation	Type of Expense for which Refund is allowed*	Proportion of Refund	Refund made only in Exceptional Circumstances
		Married Officer - First Two Months Single Officer - First Month	Married Officer - Next Two Months Single Officer - Next Month
Hotel, Motel, Registered Lodging House	Accommodation – Tax Invoice	¾ Refund	½ Refund
	Meals - no receipts required, paid as a taxable allowance	½ Refund - see below ½ Refund - of actual reasonable costs incurred (ie where reasonable is the maximum of relevant Public Service meal rate)	½ Refund - see below ½ Refund - of actual reasonable costs incurred (ie where reasonable is the maximum of relevant Public Service meal rate)
Houses, Flat, Cabins, or Units with cooking facilities provided, Caravans or Caravan sites	Accommodation only	¾ Refund	½ Refund
Board and Lodging obtained with relatives or friends	Accommodation only - a maximum refund as detailed in Temporary Board and Lodgings section.	Refund actual costs to a maximum refund as detailed in Temporary Board and Lodgings section.	Refund actual costs to a maximum refund as detailed in Temporary Board and Lodgings section.

NOTE:

* Officers on **appointment** are limited to a maximum of 5 nights temporary board and lodging costs for accommodation obtained prior to **departure**. See Temporary Board and Lodgings section for further detail.

All claims for temporary accommodation must be fully supported by details indicating efforts made to obtain permanent accommodation. Refund of claims beyond the maximum timeframes advised will be made only in exceptional circumstances. Refunds of claims for temporary accommodation are not necessarily automatic.