

Title:	First Name:			Surname:		
Home Address:						
E-mail address:						
Student Examined:						
Viva held virtually [						
Your country at the Degree:	time of the Viva:			Date of Examiner	's Maating:	
Degree: Da				Date of Examinet	s wiccung.	
Bank Account Detai	ls: Sort Code		_ Accoun	t Number		
Holders of a foreign	bank account sho	ould also	complete th	e foreign payments	form.	
<u> </u>			-			
Travel, Subsistence attached.	and Expenses: Pl	lease give	e full details.	Receipts must be	£	p
Car Mileage						+
From:	To:			Total Mileage:		
Rail/Air Fare						
From:	To:					
Taxi Fares						
From:	To:		_			
Overnight Accommo	ndation & Meals:					
Overingite recomme	Junion & Micuis.					
Any other expenses:						
Total						
						•
Note: The individual	is responsible for	r declarir	ng this paym	ent to the relevant	tax authority	
*Signature of Claim:	ant:			*Date	2:	
9	·				-	
				Date:		
			(Academic	Registrar) Date:		
Authorised by:  For Office use Only		£	(Academic p	Registrar) Date:	Notes	<u> </u>

238226 / 56AOEX02

238226 / Total PG Expenses

PG Expenses

## Notes on External Examiners' Fees and Expenses (Research Degrees)

#### General

This claim form should be returned to the Doctoral College. All receipts must be attached.

If you are not claiming any travel or subsistence expenses, please indicate this on the form. Fees and expenses are paid directly into examiners' bank accounts. A remittance advice will be sent to you via e-mail (or to your home address).

Please note that the Doctoral College will only reimburse expenses up to a <u>total of £300</u> (including travel, accommodation and subsistence). Any expenses above this £300 threshold will be passed to the relevant department for reimbursement, so we would be grateful if you could check with the department that it is willing to cover the additional expense before incurring any expense above the £300 threshold.

#### Tax

The agreement between universities and HMRC requires tax to be deducted at source for undergraduate examining fees but not for postgraduate fees. This payment has therefore not been taxed at source but the individual is responsible for declaring it to the relevant tax authority (e.g. HMRC). All expenses incurred in examining that are actual and reasonable are exempt from tax.

### **Travel Expenses**

The University wishes to keep travel expenses to a minimum and would ask that examiners travel by Standard Class rail or by car. Please note that we are unable to reimburse the cost of First Class rail fare. Incidental expenses for buses, taxis, etc may also be claimed.

Examiners travelling by air should endeavour to obtain the lowest fare possible to the airport nearest to the University (usually Birmingham International) and reimbursement will be available up to the cost of the standard return fare.

Car mileage (First 10,000 miles travelled in any one tax year)	45p per mile
Car mileage (Over 10,000 miles travelled in any one tax year)	25p per mile
Motorcycle	24p per mile
Bicycle	20p per mile

# **Accommodation and Subsistence**

All meals and overnight accommodation can be claimed, but not incidental hotel expenses such as bar accounts or newspapers nor expenses incurred by members of University staff accompanying the External Examiner. Overnight accommodation should only be booked in the instance that the distance travelled and the time scheduled for the viva, necessitate such a requirement. Receipts **must** be attached to the claim or expenses will be queried and may be disallowed. Allowances for subsistence are payable based on actual costs up to the following maxima including VAT:

Meals	
Breakfast (only if leaving home before 7.00am)	£10.00
Lunch	£15.00
Evening meal	£30.00
Evening Meal when dining in hotel in which you are staying	£40.00
Overnight Accommodation (including breakfast)	
London (i.e. with a London postcode)	£200
Elsewhere	£130

Any other expenses incurred whilst acting as External Examiner (such as postage, telephone calls) may also be claimed where the charges were paid by the Examiner.