Claim for fee & expenses incurred in PG(T) examination

Guidance notes

Note: there are three forms for external examiners; UG, PG (Taught) and PG (Research), please ensure that the correct form is used.

**Tax**
HMRC does not require tax to be deducted at source for postgraduate examining fees, therefore this fee will be paid without any deduction of tax or National Insurance. It is the responsibility of the examiner to record this fee in the "additional information" section of their self-assessment return.

All business expenses incurred in examining that are actual and reasonable are exempt from tax.

**Travel Expenses**
The University wishes to keep travel costs to a minimum and expects examiners to travel by Standard Class rail or by car. Incidental expenses for buses, taxis etc may also be claimed.

Examiners travelling by air (e.g. from Scotland or Continental Europe) should travel by the most economical fare to the airport nearest to the University (usually Birmingham International) and reimbursement will be available up to the cost of the economy fare.

**Accommodation and Subsistence**
Where overnight stays are necessary, meals and overnight accommodation can be claimed subject to the limits below, but not incidental hotel expenses such as bar accounts or newspapers nor expenses incurred by members of University staff accompanying the External Examiner. Receipts **must** be attached to the claim or expenses will be queried and may be disallowed.

Allowances for subsistence are payable based on actual cost, but not exceeding the following amounts:

(i) Meal allowances
   - Lunch £11.00
   - Dinner £18.00

(ii) Overnight Accommodation
   - Actual cost up to the following maxima:
     - Per night £102.00 (this rate includes the cost of breakfast)

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 External Examiner.