**Reimbursement for Visa   
and Immigration Health Surcharge**

**Created: July 2021**

**Last Updated: March 2024**

The University of Nottingham offers financial support for the immigration-related costs of international staff incurred during their employment at the University and for the immigration-related costs associated with their immediate, accompanying family members. Reimbursement of specific costs, including visas and the health surcharge costs, is available for staff members according to the terms of the scheme. An interest-free loan is available for other immigration-related expenses, including those associated with their dependants.

This document explains how to apply for reimbursement of eligible costs. This is available to international staff across all job families.

**Reimbursement of visas**

The University of Nottingham reimburses the visa application cost for the main applicant for the following visa applications:

* Skilled Worker applications and extensions
* Global Talent visa applications
* Indefinite Leave to Remain (ILR) visa applications for existing employees

This applies to prospective employees who are offered, accept, and commence appointments of at least one year; and existing employees who are extending their contract and/or visa by at least one year. This also applies to employees switching from another visa category into one of the eligible visa categories above for a period of at least one year (eg from those on a Tier 4/Student route visa or from a dependant visa). The biometric registration fee of £19.20, chargeable to UK-based applicants, is also covered.

Please note that this excludes the priority/premium service and postage costs and does not include costs for dependants. The University will not reimburse unsuccessful visa applications or applications for other visa types.

The University operates a loan scheme that can be accessed by employees to help to spread the costs of other immigration related expenses, which are not eligible for reimbursement. Information about the interest free loan scheme can be found at: <https://www.nottingham.ac.uk/hr/guidesandsupport/workingintheuk/documents/interest-free-loan-for-immigration-related-expenses-07-2021.docx>.

**Reimbursement of the Immigration Health Surcharge**

The University will reimburse the Immigration Health Surcharge for the main applicant of a Global Talent or Skilled Worker visa. For the Global Talent visa, the University will reimburse the Immigration Health Surcharge applicable to the duration of the main applicant's contract.

Please note that this excludes reimbursement of the Immigration Health Surcharge for dependants. The University operates a loan scheme that can be accessed by employees to help spread the costs of these fees. Information about the interest free visa application loan scheme can be found at: <https://www.nottingham.ac.uk/hr/guidesandsupport/workingintheuk/documents/interest-free-loan-for-immigration-related-expenses-07-2021.docx>.

## **Payment and Taxation**

Once your application has been approved, the reimbursement will be processed via payroll and will be visible on your next payslip. It is important to note that the UK tax authority (HMRC) classifies the reimbursement of visa/surcharge fees as earnings, so you will need to be on the University’s payroll for us to reimburse you.

For the expenses to be reimbursed free of tax and National Insurance contributions per HMRC regulations, you must:

1. Not have ‘Domicile or Deemed Domicile’ status in the UK:
   1. You were not born in the UK
   2. Your 'Domicile of Origin' is not the UK (ie the country that your parents (usually father) considered to be their permanent home at your date of birth)
   3. You were not resident in the UK for 2017/2018 (ie 6 April 2017 until 5 April 2018), or later years
   4. You have not been UK resident for at least 15 of the 20 tax years before the relevant tax year (unless you have left the UK and there are at least 6 years as a non-UK resident in the 20 tax years before the relevant tax year), **and**
2. Incur the expense within five years of the date that you first arrived in the UK to begin employment, **and**
3. Not have been:
   1. Present in the UK for any purpose in the two-year period prior to this arrival date; **or**
   2. Resident in the UK for tax purposes (eg been in paid employment) in either of the two UK tax years prior to your arrival date

Please note that if you do not meet the above criteria, or if you were previously employed by the University, the payment will be subject to tax and National Insurance contributions per HMRC regulations.

The payment and any UK taxes/social security contributions withheld (as applicable per HMRC regulations) will be visible on your electronic pay slip, which you will be able to access via [MyView](https://www.nottingham.ac.uk/hr/services/myview.aspx) (part of the University's HR system).

For more information on ‘Domicile and Deemed Domicile, please refer to the following links:

* Domicile: <https://www.gov.uk/tax-foreign-income/non-domiciled-residents#:~:text=Working%20out%20your%20domicile,do%20not%20intend%20to%20return>.
* Deemed Domicile: <https://www.gov.uk/guidance/deemed-domicile-rules>

|  |  |
| --- | --- |
|  | **Application Form for Reimbursement for Visa and Immigration Health Surcharge**  **Created: July 2021**  **Last Updated: March 2024** |

## **1. Applicant details**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Full Name:** | Click or tap here to enter text. | | | |
| **Address:** | Click or tap here to enter text. | | | |
| **Telephone No:** | **Internal Extension:** | Click or tap here to enter text. | **Mobile:** | Click or tap here to enter text. |
| **Payroll No:** | Click or tap here to enter text. | | | |
| **School/Department:** | Click or tap here to enter text. | | | |
| **Email Address:** | Click or tap here to enter text. | | | |
| **Employment Start Date (dd/mm/yyyy):** | Click or tap to enter a date. | | | |

## **2. Visa details**

I wish to apply for a reimbursement of my visa/immigration health surcharge. My immigration related expenses are detailed below (please specify):

|  |  |
| --- | --- |
| **Visa Type:** | Click or tap here to enter text. |
| **Visa Length:** | Click or tap here to enter text. |
| **Date Fees Paid:** | Click or tap to enter a date. |
| **Visa Expiry Date (dd/mm/yyyy):** | Click or tap to enter a date. |

## **3. Expense details**

Please provide amounts in pounds sterling in accordance with the fees published on the [UKVI website](https://www.gov.uk/government/publications/visa-regulations-revised-table/home-office-immigration-and-nationality-fees-29-june-2023). Expenses will be reimbursed in pound sterling.

|  |  |
| --- | --- |
| **Item(s)** | **Amount** |
| Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. |
| **TOTAL (£)** | Click or tap here to enter text. |

## **4. Tax assessment**

For the expenses to be reimbursed free of tax and National Insurance contributions per HMRC regulations, you must:

1. Not have ‘Domicile or Deemed Domicile’ status in the UK:
   1. You were not born in the UK
   2. Your 'Domicile of Origin' is not the UK (ie the country that your parents (usually father) considered to be their permanent home at your date of birth)
   3. You were not resident in the UK for 2017/2018 (ie 6 April 2017 until 5 April 2018), or later years
   4. You have not been UK resident for at least 15 of the 20 tax years before the relevant tax year (unless you have left the UK and there are at least 6 years as a non-UK resident in the 20 tax years before the relevant tax year), **and**
2. Incur the expense within five years of the date that you first arrived in the UK to begin employment, **and**
3. Not have been:
   1. Present in the UK for any purpose in the two-year period prior to this arrival date; **or**
   2. Resident in the UK for tax purposes (eg been in paid employment) in either of the two UK tax years prior to your arrival date

***Note: If you do not provide the following information, the University will deduct UK tax and National Insurance contributions from the amount claimed and you will need to contact the UK tax authority, HMRC, to recover any tax you should not have paid.***

|  |  |
| --- | --- |
| 1. **Do you have ‘Domicile or Deemed Domicile’ status in the UK (based on the information in section 4a)?** | Click or tap here to enter text. |
| 1. **Date you first arrived in the UK to work (dd/mm/yyyy):** | Click or tap to enter a date. |
| 1. **Have you been present in the UK for any purpose in the 2-year period prior to the date provided in question 1?** | Click or tap here to enter text. |
| 1. **Have you been resident in the UK for tax purposes (eg worked in the UK) in either of the 2 UK tax years prior to the date provided in question 1 (Note: UK tax year runs from April 6 to April 5)?** | Click or tap here to enter text. |

For more information on ‘Domicile and Deemed Domicile, please refer to the following links:

* Domicile: <https://www.gov.uk/tax-foreign-income/non-domiciled-residents#:~:text=Working%20out%20your%20domicile,do%20not%20intend%20to%20return>.
* Deemed Domicile: <https://www.gov.uk/guidance/deemed-domicile-rules>

If you answered ‘No’ to question 4 above, please proceed to section ‘5. Declaration’.

If you answered ‘Yes’ to question 4 above, please complete the following table populating the previous two relevant tax years:

|  |  |  |  |
| --- | --- | --- | --- |
| **Relevant tax year** | | **Dates resident in the UK in the relevant tax year (dd/mm/yyyy)** | |
| From 6 April: Click or tap here to enter text. | To 5 April: Click or tap here to enter text. | From: Click or tap to enter a date. | To: Click or tap to enter a date. |
| From 6 April: Click or tap here to enter text. | To 5 April: Click or tap here to enter text. | From: Click or tap to enter a date. | To: Click or tap to enter a date. |
| From 6 April: Click or tap here to enter text. | To 5 April: Click or tap here to enter text. | From: Click or tap to enter a date. | To: Click or tap to enter a date. |

## **5. Declaration**

In applying for this reimbursement, I agree to the following terms and conditions:

1. All information provided is true and accurate and understand that the University has the right to request additional information to confirm the fees paid and claimed back.
2. Due to UK tax rules, I may receive less back from the University than I have paid to UKVI.
3. The University may need to disclose this information to the UK tax authorities.
4. If I leave the University earlier than anticipated, the University of Nottingham will seek repayment of visa costs previously reimbursed to you as follows:

|  |  |
| --- | --- |
| **Departure Date** | **% reimbursement to be repaid** |
| Within a year of the reimbursement | 100% |
| Within the second year of the reimbursement | 75% |
| Within the third year of the reimbursement | 50% |

## **6. Line manager confirmation**

In applying for this reimbursement, I confirm that:

1. This reimbursement claim has been discussed with my line manager for budgetary approval.

The reimbursement will be paid in a lump sum on receipt and approval of the completed reimbursement application form.

**On behalf of the member of staff:**

|  |  |
| --- | --- |
| **Print Name** |  |
| **Signature** |  |
| **Date** |  |

Please return this completed application form by email to: [BR-StaffImmigration@exmail.nottingham.ac.uk](mailto:BR-StaffImmigration@exmail.nottingham.ac.uk).

**Please attach any supporting documentation to this application to substantiate the amount of the loan.**

## **Appendix**

**UK tax year table**

|  |  |  |
| --- | --- | --- |
| **If you passed through immigration control for the first time on your Global Talent or Skilled Worker visa between:** | **First relevant tax year** | **Second relevant tax year** |
| 6 April 2023 and 5 April 2024, the relevant tax years will be: | 6 April 2021 – 5 April 2022 | 6 April 2022 – 5 April 2023 |
|  | | |
| 6 April 2022 and 5 April 2023, the relevant tax years will be: | 6 April 2020 – 5 April 2021 | 6 April 2021 – 5 April 2022 |
|  | | |
| 6 April 2021 and 5 April 2022, the relevant tax years will be: | 6 April 2019 – 5 April 2020 | 6 April 2020 – 5 April 2021 |
|  | | |
| 6 April 2020 and 5 April 2021, the relevant tax years will be: | 6 April 2018 – 5 April 2019 | 6 April 2019 – 5 April 2020 |
|  | | |
| 6 April 2019 and 5 April 2020, the relevant tax years will be: | 6 April 2017 – 5 April 2018 | 6 April 2018 – 5 April 2019 |
|  | | |

This table is provided for guidance to determine whether you were resident in the UK for tax purposes before your arrival in the UK to work.

Please note that if you passed through the UK immigration control more than 5 years ago, reimbursement of your visa fees by the University will be subject to tax and National Insurance contributions.