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### Administrative Circular

## Internal Administrative Circular No 05 - Removal Expenses

This document explains the rules concerning the reimbursement of removal expenses of the ITER Organization staff members in application of Article 14 of the Staff Regulations, as of 1 December 2015.

<i>Approval Process</i>			
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*Change Log*

**Internal Administrative Circular No 05 - Removal Expenses (2FEJRN)**

<b>Version</b>	<b>Latest Status</b>	<b>Issue Date</b>	<b>Description of Change</b>
v0.0	In Work	22 Jul 2008	
v1.0	Signed	22 Jul 2008	
v2.0	Approved	29 Sep 2008	
v2.1	Approved	18 Feb 2009	
v2.2	Approved	25 Mar 2009	
v2.3	Signed	31 Jul 2009	Update of the circular
v2.4	Signed	06 Aug 2009	Update of the circular with the new ITER template
v2.5	Signed	06 Jan 2010	- Revision for clarification of some rules: VAT, procedures ...;  - Minor editing changes.
v2.6	Approved	21 Jan 2010	
v2.7	Signed	12 Dec 2014	Update to be consistent with the latest version of the Staff Regulations (mainly changes of format and wording)  Otherwise the policy/procedure remains the same
v2.8	Approved	19 Dec 2014	Version taking into account comments from the Directors of ADM and GEA.  Update to be consistent with the latest version of the Staff Regulations (mainly changes of format and wording)  Otherwise the policy/procedure remains the same
v3.0	In Work	01 Dec 2015	New version to simplify and provide more flexibility to the removal reimbursement process. It includes in particular:  - Reimbursement ceilings depending on family composition and geographical area  - Request of a single quotation  - Lump-sum option at departure
v3.1	Approved	01 Dec 2015	New version to simplify and provide more flexibility to the removal reimbursement process. It includes in particular:  - Reimbursement ceilings depending on family composition and geographical area  - Request of a single quotation

			- Lump-sum option at departure  (formatting corrections made to v.3.0)
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## Internal Administrative Circular No. 5 Removal Expenses

### 1. Purpose

This Internal Administrative Circular describes the procedure and conditions regarding reimbursement of removal expenses as provided for in the Staff Regulations of the ITER Organization (hereinafter Staff Regulations).

### 2. References

This document implements the rules concerning the reimbursement of removal expenses of the ITER Organization staff members in application of Article 14 of the Staff Regulations.

### 3. Definition

Reimbursement entitlement for removal expenses shall be defined as follows:

#### a) Upon Taking up Duty

- the reimbursement of actually incurred expenses up to a ceiling depending on the country where the staff member's actual place of abode is located at the time s/he is offered appointment;

#### b) Upon Termination of Service

- the reimbursement of actually incurred expenses up to a ceiling depending on the country where the staff member's actual place of abode is located at the time s/he is offered appointment, provided the staff member actually relocates to their original place of abode;

or

- a lump sum corresponding to 50% of the ceiling established under the above provision, granted to the staff member to cover these expenses, provided the staff member actually relocates to their original place of abode.

Staff members shall also be entitled to the reimbursement of actually incurred expenses upon termination of service for relocation to a place other than their actual place of abode at the time they are offered appointment, provided that they relocate to a place which is more than 100 km from the Duty Station, and within the limit of the geographical ceiling applied at the time of taking up duties.

### 4. Entitlement Rules

4.1. Where the reimbursement of the expenses actually incurred is requested, the following ceilings shall apply:

#### a) Removal from a place located in the European Union and EFTA Countries (excluding Overseas Territories):

- (i) EUR 9 000 for staff members with dependent children;
- (ii) EUR 6 500 for staff members with no dependent children.

#### b) Removal from a place located in the rest of the world:

- (i) EUR 18 000 for staff members with dependent children;

- (ii) EUR 10 000 for staff members with no dependent children.

The ceiling to be applied will consider the staff member's family situation at the time of taking up duty and upon termination of service. The ceiling is net of VAT and includes packing, storage, insurance and any other additional removal-related costs.

- 4.2. The established ceilings may be the subject of revision by the Director-General.
- 4.3. Former staff members who themselves terminated their previous contract of employment, and who are appointed by the Director-General in accordance with Article 4.1 of the Staff Regulations, shall be entitled to this reimbursement only if one full year has elapsed since the date their previous duties in the ITER Organization ceased.
- 4.4. Staff members who are dismissed for disciplinary measures shall not be entitled to the reimbursement.
- 4.5. In case of special hardship, an exception to the above provisions may be granted by the Director-General. In particular, consideration may be given to weight and volume, provided that the staff member submits three quotations from different removal companies up to the following limits:
- a) for staff members entitled to household allowance:
    - 6 000 kg or 40 m<sup>3</sup>, and
    - 750 kg or 5 m<sup>3</sup> per child residing with the staff member.
  - b) for staff members not entitled to household allowance:
    - 4 000 kg or 27 m<sup>3</sup>.

## 5. Reimbursement Rules

Staff members may only claim reimbursement of removal expenses if the expenditure is not reimbursed by another entity/body. Any reimbursement received shall be declared to the ITER Organization, and shall be deducted from the total entitlement.

### (a) Request for reimbursement of actually incurred expenses up to the ceiling

- 5.1. The staff member shall submit to the Human Resources responsible services, at least four weeks before the removal date, an estimate of removal expense including a declaration that the removal consignment does not contain goods which are subject to prohibition and/or restrictions when importing into or exporting from the concerned States, using the relevant form.
- 5.2. Staff members are entitled to the transportation of one private motor vehicle to be considered within the limit of the cost ceiling. The estimate shall include insurance cover.
- 5.3. The form shall be completed by the staff member and the removal company, which shall sign and stamp it. Storage fees, VAT and other removal-related costs may be included in the estimate, if applicable.
- 5.4. Human Resources responsible services shall approve the estimate of removal expenses and shall grant the reimbursement of the removal expenses within the limit of the cost ceilings as laid down in point 4.1.

- 5.5. If the removal was carried out without prior approval of the estimate, the staff member shall not be entitled to the reimbursement of the removal expenses, except in duly justified cases.
- 5.6. If the actual removal expenses exceed the approved estimate, the staff member shall not be entitled to the reimbursement of the amount in excess, except in duly justified cases and within the limit of the cost ceilings.
- 5.7. If the staff member wishes to use a removal company charging an amount which exceeds the ceiling, the reimbursement will be made within the limit of the cost ceiling and the staff member will be required to make up the difference.
- 5.8. Normally reimbursements will be considered for one consignment only, although in duly justified cases one additional consignment may be authorized within the overall limit of the cost ceiling.
- 5.9. The removal shall take place within 12 months of the date of taking up duty or of termination of service. Any exceptions shall be justified.

**(b) Request for a lump sum corresponding to 50% of the ceiling**

Upon termination of service a staff member entitled to the reimbursement of removal expenses may opt for a “lump sum” payment based on 50% of the established ceiling stated under point 4.1 to cover removal expenses to which the staff member would, in principle, be entitled. This is a one-off payment granted upon request in substitution of the reimbursement of actually incurred expenses.

**6. Payments**

If the staff member chooses the reimbursement provisions under Section 4.1, there are two payment options:

- a) The staff member pays the invoice directly to the removal company and then requests reimbursement. This is done by submitting the original invoice and proof of payment (i.e. bank account statement, proof of money transfer or a receipt from the removal company).
- b) The staff member requests the ITER Organization to settle the invoice directly with the removal company, by submitting the original invoice to the ITER Organization, after notifying the ITER Organization in writing that they are in agreement with the invoice. This is done by writing “certified correct” on the original invoice, followed by the staff member’s signature.

In both cases, the staff member needs to request the removal company to write the following in the invoice:

- the date/s of the removal, and
- specify the “ITER Organization” as the “invoice to” party.

Staff members should as far as possible request the removal company to submit the removal estimate in Euro or US Dollars in order to facilitate the payment.

Any claim for reimbursement or payment of removal costs will be refused if received more than 12 months after the removal date, except in duly justified cases. In case of a delay in submitting

the original documents for payment, the ITER Organization cannot be held responsible to cover any additional costs resulting from this delay.

## 7. Final Provisions

- 7.1. In case of litigation between a staff member and removal company regarding the execution of the removal, the staff member has sole responsibility for settling the matter with the removal company. The ITER Organization declines all responsibility.
- 7.2. As an international organization, the ITER Organization is exempt from paying Value Added Tax (VAT), as provided by the Agreement on the Privileges and Immunities of the ITER International Fusion Energy Organization<sup>1</sup> and the Headquarters Agreement with France<sup>2</sup>.

Depending on the country where the removal service is taxable, the rules applicable to VAT exemption differ. For example:

- In France, VAT is invoiced by the removal company and the ITER Organization later receives a refund from the French tax authorities;
- In other European Union countries, the supplying of goods and services to international organizations domiciled in another EU Member State is generally VAT exempt or zero-rated. As a result, VAT is not to be invoiced by the removal company.

**The Welcome Office should be contacted in advance for all customs related matters.**  
The ITER Organization does not reimburse customs fees.

## 8. Forms and templates

- Removal Quotation ([2F539F](#))
- Removal Expenses request for prior approval ([2DQ5SS](#))

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<sup>1</sup> [Agreement on the Privileges and Immunities of the ITER Organization \(2ET9RX\)](#)

<sup>2</sup> [Headquarters Agreement \(29P59M\)](#)