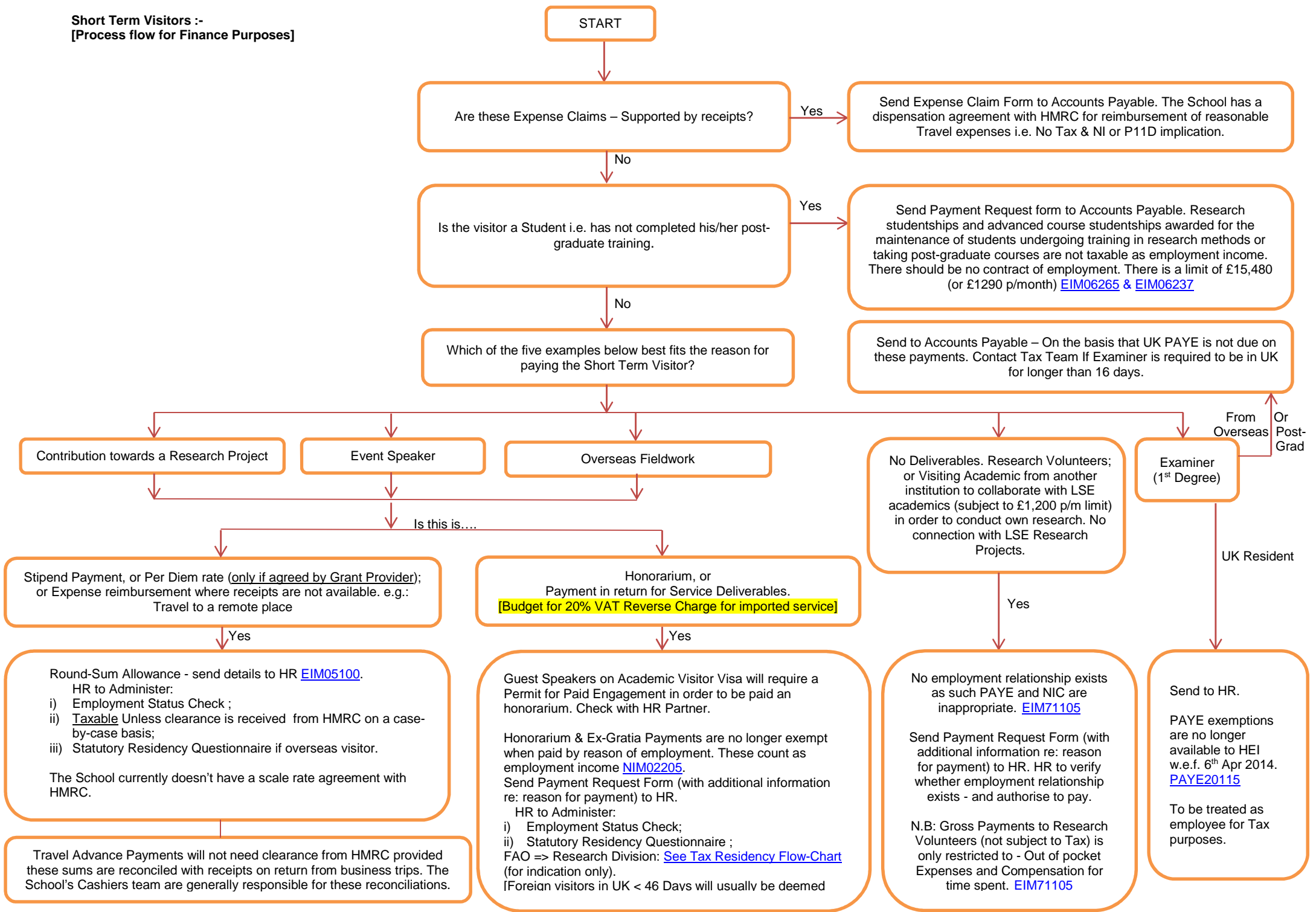


**Short Term Visitors :-
[Process flow for Finance Purposes]**



START

Are these Expense Claims – Supported by receipts?

Yes

Send Expense Claim Form to Accounts Payable. The School has a dispensation agreement with HMRC for reimbursement of reasonable Travel expenses i.e. No Tax & NI or P11D implication.

No

Is the visitor a Student i.e. has not completed his/her post-graduate training.

Yes

Send Payment Request form to Accounts Payable. Research studentships and advanced course studentships awarded for the maintenance of students undergoing training in research methods or taking post-graduate courses are not taxable as employment income. There should be no contract of employment. There is a limit of £15,480 (or £1290 p/month) [EIM06265](#) & [EIM06237](#)

No

Which of the five examples below best fits the reason for paying the Short Term Visitor?

Send to Accounts Payable – On the basis that UK PAYE is not due on these payments. Contact Tax Team If Examiner is required to be in UK for longer than 16 days.

Contribution towards a Research Project

Event Speaker

Overseas Fieldwork

No Deliverables. Research Volunteers; or Visiting Academic from another institution to collaborate with LSE academics (subject to £1,200 p/m limit) in order to conduct own research. No connection with LSE Research Projects.

Examiner (1st Degree)

From Overseas
Or Post-Grad

Is this is....

Stipend Payment, or Per Diem rate (only if agreed by Grant Provider); or Expense reimbursement where receipts are not available. e.g.: Travel to a remote place

Honorarium, or Payment in return for Service Deliverables. **Budget for 20% VAT Reverse Charge for imported service**

Yes

UK Resident

Round-Sum Allowance - send details to HR [EIM05100](#).
HR to Administer:
i) Employment Status Check ;
ii) Taxable Unless clearance is received from HMRC on a case-by-case basis;
iii) Statutory Residency Questionnaire if overseas visitor.

The School currently doesn't have a scale rate agreement with HMRC.

Travel Advance Payments will not need clearance from HMRC provided these sums are reconciled with receipts on return from business trips. The School's Cashiers team are generally responsible for these reconciliations.

Guest Speakers on Academic Visitor Visa will require a Permit for Paid Engagement in order to be paid an honorarium. Check with HR Partner.

Honorarium & Ex-Gratia Payments are no longer exempt when paid by reason of employment. These count as employment income [NIM02205](#).
Send Payment Request Form (with additional information re: reason for payment) to HR.

HR to Administer:
i) Employment Status Check;
ii) Statutory Residency Questionnaire ;
FAO => Research Division: [See Tax Residency Flow-Chart](#) (for indication only).
IForeign visitors in UK < 46 Days will usually be deemed

No employment relationship exists as such PAYE and NIC are inappropriate. [EIM71105](#)

Send Payment Request Form (with additional information re: reason for payment) to HR. HR to verify whether employment relationship exists - and authorise to pay.

N.B: Gross Payments to Research Volunteers (not subject to Tax) is only restricted to - Out of pocket Expenses and Compensation for time spent. [EIM71105](#)

Send to HR.
PAYE exemptions are no longer available to HEI w.e.f. 6th Apr 2014. [PAYE20115](#)

To be treated as employee for Tax purposes.