

Section 7 - Travel and Subsistence

Part 1 Introduction

7.1.1 General

This guidance is for all staff, and applies to travel both in the UK and Overseas.

Most of us will, at some stage, spend time working away from our permanent workplace. This guidance explains what you can claim to meet your additional travel and subsistence costs when working away.

7.1.2 What does working away mean?

Your permanent workplace is the office at which you are normally based.

If you need to visit another workplace on official business then we will pay appropriate expenses to ensure you are not out of pocket.

A temporary workplace might typically include:

- an office other than your permanent workplace
- training venues
- domestic or non-domestic premises (e.g. for referencing, inspections etc)

7.1.3 What travel and subsistence expenses can be claimed?

When working away from your permanent workplace on official business, you are normally able to claim either:

- the cost of public transport
- the appropriate rate of motor mileage allowance, provided that your private vehicle meets the VOA's ownership and insurance requirements
- the appropriate Assigned Car Scheme (ACS) motor mileage allowance if travelling in an ACS vehicle

If required, you can also claim:

- miscellaneous costs, for example car parking fees, congestion charges or tolls
- passenger supplement and equipment supplement
- the actual additional cost of meals, up to the maximum limit for day subsistence

Additionally, if you need to stay away overnight you can claim:

- short-term bed and breakfast costs up to the maximum limit
- long-term accommodation costs up to the maximum limit
- the actual additional costs of meals up to the maximum limit
- personal expenses allowance

Exceptionally, you may also be able to claim for certain non-business journeys:

- weekend return journeys
- additional attendance or emergency recall to work
- recall from leave

Unless stated otherwise, all limits apply within an individual financial year.

7.1.4 Disabled travellers

If you have a disability covered by the Disability Discrimination Act, and for medical reasons you need to be accompanied by a carer, the VOA will also pay their reasonable travel and accommodation costs (subject to the VOA's normal limits for travel expenses).

In addition, resources may also be available from your local [JobCentre Plus](#).

7.1.5 What travel and subsistence expenses cannot be claimed?

You cannot claim:

- for journeys between your home and your permanent workplace unless **specifically** allowed by this guidance
- mileage allowance if your vehicle does not meet our insurance requirements
- expenses that have already been paid to you (or are due to be paid to you) by a third party, for example another government department or organisation
- where your meals are provided for you at meetings or training venues, or are included in the cost of your air or rail ticket
- parking penalties or any excess charges

In all cases your travel arrangements must not be profit making and financial probity must be a priority.

7.1.6 Retention of receipts

All receipts for expenses over the limit stated the [T&S rates page](#) must be retained for at least 22 months from the end of the tax year. In the case of expenses this is the year in which reimbursement is made.

You should always keep suitable records of any expenses to be able to support your travel claim. You may be required to produce these upon request by your line manager. Best practice is to note your expenses on your Outlook Calendar, together with details of the places you visited (the latter should be maintained for Health and Safety purposes in any event).

7.1.7 Service Charges and Gratuities

You may claim back the cost of service charges added by a restaurant to your meal bill, but the total amount you can claim will be restricted to the actual cost of the meal, including any gratuities, up to the maximum limit of the respective meal allowance.

You may also claim reimbursement of gratuities paid at your own discretion when taking a meal in a restaurant of up to 10% of the cost of the meal. The total amount you can claim will be restricted to the actual cost of the meal, including any gratuities, up to the maximum limit of the respective meal allowance.

You may also claim reimbursement of discretionary gratuities paid to taxi drivers of up to 10% of the cost of the fare.

7.1.8 How to make travel and subsistence claims

All taxable and non-taxable claims should be made through Employee Self Serve (ERP ESS). Reimbursement will be made direct to your bank account within a few working days. Instructions on how to use and access ERP ESS can be found by [following this link](#).

Petty cash should **not** be used to reimburse travel and subsistence claims.

7.1.9 Completing and submitting your claim

You should claim your expenses regularly (at least on a monthly basis). This allows budget holders to manage their resources more effectively. Please be aware that claims which are excessively overdue may not be paid by the VOA, and may result in disciplinary action.

While it is expected that the large majority of claims will be submitted straight for payment, your line manager and CEO will need to check some of these claims as part of the VOA's audit requirements. Some of these checks will be done prior to payment and others on a post payment basis. Your manager will let you know which claims are to be checked prior to payment.

Claim only what you are entitled to claim. If you make a genuine mistake on a claim that has gone forward for payment, you must immediately tell your line manager and correct the error as soon as possible. Any attempts at deliberate fraud will be treated very seriously, regardless of

the amount involved. Disciplinary action will be taken against you and criminal prosecution may also be considered.

7.1.10 Further assistance

A list of useful contact numbers can be found at the [travel and subsistence homepage](#) on the intranet.

Part 2 Travel

7.2.1 Before you travel

Before you organise any travel you should consider whether your journey is essential, or whether your business could be achieved by other means, for example:

- by telephone
- by video conferencing
- by sharing folders on a common computer drive

You should always use the most cost effective means of travel, taking into account:

- the cost of the actual journey
- any subsistence or accommodation costs
- any savings in official time
- your health and well being
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Any substantial (£500 or greater) or unusual items of expenditure should be agreed with your line manager before you organise any travel.

If you have a disability covered by the Disability Discrimination Act (or have a temporary loss of mobility) and this prevents you from using certain modes of transport, the Agency will make reasonable adjustments for you. However, you should still organise your travel in the most cost effective way that is practical for your condition.

7.2.2 When you travel

Aim to use public transport whenever possible. Mainline train routes are usually quicker than driving long distances, and the use of low cost air travel should also be considered where appropriate.

When travelling on public transport always consider the following cost saving tips:

- book at least 7 days in advance whenever possible - this increases the chances of obtaining saver fares
- commit to travel at a specific time, as 'open' fares are always the most expensive option. You will always know when you need to arrive for a meeting, so always arrange to travel on a specific train, or flight, at least outbound. If you need to change your plans the Agency will pay the excess, as the savings you can normally achieve will outweigh the cost of the occasional missed connection.
- think about the timing of meetings - could you travel off-peak? Sometimes only a slight change to the start time may be all that is needed to take advantage of off-peak travel

However, if driving is the best option then you should consider:

- hiring a car – this is normally more economical than using a private vehicle, if you are travelling 150 miles or more in a day
- sharing the journey – check if a colleague is making the same journey

7.2.3 Class of travel

All staff should normally use standard (or economy) class travel for:

- all rail journeys
- all air journeys of less than 90 minutes (each way)
- all ferry (or equivalent) travel

However, you *may* travel first class if:

- you are Band 2 or above, or
- you have reserved rights to travel first class (and you have completed the appropriate declaration), and
- the travel is for business purposes (i.e. not for investitures, royal garden parties etc)

Nevertheless, even if you are entitled to first class travel, you should still use standard class if you are undertaking a rail journey of short duration (i.e. of up to around 1 hour for a single journey, or around 2 hours for a return journey). And you are also recommended to consider standard class for longer 'commuter type' travel, even when the journey time may exceed the durations mentioned above.

All staff may travel first class on an APEX ticket provided this is cheaper than the full standard class fare (and no standard class APEX tickets are available).

Exceptionally, and subject to approval by your line manager before the journey takes place, you may also travel first class if:

- you have special needs that require you to travel first class
- there is a business need for you to travel with a colleague who may travel first class (NB - you should not work with taxpayer's files or other restricted papers in public.)

If you are advanced, you are not entitled to first class travel until you have taken up your new duties.

7.2.4 Offers of free travel and incentive schemes

As a public servant you must take care when offered benefits of any kind from a third party. This is a highly sensitive area and may lead to criticism of you and the Agency if not treated correctly.

You must not benefit personally from offers or incentives such as 'air miles' or other frequent traveller schemes. You should only accept items that are subsequently to be used by the Agency in the furtherance of official business and only then where acceptance does not compromise you or the Agency. You should always speak to your line manager before accepting offers, gifts, incentives or hospitality. Further information can be found in the Finance Manual.

7.2.5 Compensation for travel delays

If you experience delays to your rail or air journey and you arrive more than one hour late at your destination, you may be entitled to compensation from the transport company. In such circumstances, you should obtain a claim form from the transport company and complete and send it together with your travel tickets to Carlson Wagonlit Travel who will claim the compensation on behalf of the Agency.

You may claim and retain any compensation where all or part of the delay occurred outside your normal working hours, but not when:

- you are paid travelling time for the hours you were delayed, or
- you take time off in lieu for the hours you were delayed

7.2.6 Official travel starting or ending at your home

If you travel directly from your home to a temporary workplace, without going via your permanent workplace, you should claim the lesser of:

- your actual travel costs or mileage incurred; or
- the costs or mileage you would have incurred if your journey had started or ended at your permanent workplace

NB – teleworkers (Homeworkers) cannot claim the cost of travelling from their home to their (notional) office. The 'lessor of' rule applies for all other journeys.

7.2.7 Travelling by public transport

Normally you should book your rail, air and ferry tickets through the Agency's travel suppliers - Carlson Wagonlit Travel. Book online through the [CWT Travel Portal](#)

However, they do not book:

- private travel
- travel from your home to your permanent workplace
- season tickets
- tickets (but excluding APEX and saver fares) which cost less than £10.00 full fare

7.2.8 Rail travel

If you travel by rail on official business you should normally:

- use the cheapest fares currently available for the appropriate class of travel
- take full advantage of special fares offered by rail companies. If you have to buy a travelcard to use these fares then we will normally pay the cost of this, provided there is an overall saving to the Agency
- buy an oyster card, zone card or rover ticket if you are travelling to different places in one day, and this is cheaper than buying individual tickets

7.2.9 Season tickets and other travelcards

If you travel regularly to the same place on official business you should use a season ticket (weekly, monthly or quarterly) when this is cheaper than buying daily tickets. In these circumstances you will need to purchase the season ticket yourself and reclaim the cost.

You cannot claim for a season ticket if you already hold one for private purposes i.e. your normal home to office journey. However, you can claim the extra cost of converting or extending your ticket to cover any additional travel zones that you would normally visit in the course of official business.

If you are a regular traveller you can also claim the cost of a [Senior, Young Persons, or Disabled Persons Railcard](#).

Regular travellers to London should consider buying an Oyster card. See [Oyster](#) for details of savings that can be made.

7.2.10 Air travel

You should use air travel on official business if:

- it is more cost effective, including savings in subsistence or official time or both, than using other methods of transport, or
- you are travelling overseas
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You may claim the cost of reasonable air flight baggage charges should these be separately levied by the airline.

7.2.11 Ferry travel

If you need to travel by ferry (or equivalent transport) on official business, you should travel standard class, but you can:

- claim the full cost of a sleeping berth if you need one, and
- use a hydrofoil or hovercraft service when it is more cost effective, including savings in subsistence or official time

7.2.12 Being dropped off or picked up at a railway station or airport

If you travel on official business and as part of your journey you are dropped off, or picked up, from a railway station, airport, etc by a family member or friend, you can claim the appropriate rate of motor mileage allowance if:

- this provides value for money, and
- the driver and vehicle meet our insurance and ownership requirements

7.2.13 Using hire cars

We have arrangements in place for obtaining hire cars. These vehicles can provide a cost effective and convenient alternative for many journeys, and are normally more economical than using a private vehicle if you are travelling 150 miles or more in a day.

For details on how to book a hire car please refer to the [Transport page on the intranet](#).

7.2.14 Using your private vehicle

If you use your private vehicle on official business you can claim the appropriate rate of motor mileage allowance, if you satisfy the following conditions:

- you hold a current driving licence, and
- you are regarded as owning the vehicle i.e.
- it is registered in the name of you or your partner, or
- it is being purchased by you, or your partner, on hire purchase terms, or
- you have hired a vehicle for private purposes
- the vehicle is properly taxed and you hold a current MOT certificate
- the vehicle is properly insured

7.2.15 Insurance requirements

Before you claim any motor mileage allowance (or associated motoring costs) you must ensure your private vehicle is properly insured. Your insurance policy must cover the use of the vehicle on official business including:

- bodily injury to or death of third parties, without financial limit
- bodily injury to or death of any passengers, without financial limit
- damage to the property of third parties
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Additionally, your policy must include a clause, or you must get a written statement from your insurer, confirming that:

- they do not consider that your receipt of motor mileage allowance and/or passenger supplement etc constitutes use for 'hire or reward'
- If you use your vehicle on any journey that involves carrying public money or official equipment you must ensure that your insurance cover will not be affected by this use. NB – you are **not** required to get special insurance to cover these items.

If you make a claim on your insurance the Agency will not refund any excess that you have to pay.

A [list of insurers](#) that meet the Agency's requirements is located on the T&S homepage on the intranet. If you have insurance (to include business use) with one of the approved insurers then your cover is deemed to meet the requirements of the Agency. If you choose an insurer who is not on this list it is your responsibility to ensure they provide the necessary cover and undertakings. Similarly, if you need to travel abroad on official business, and you intend to use your own car, you must have the appropriate insurance cover.

All staff should complete an [Insurance Declaration](#) for their line manager before making their first claim. Thereafter your manager should check your insurance details at least annually. You must produce the necessary insurance documentation upon request.

Note that the Agency does not have any liability to compensate you for loss or damage to your vehicle, or to your personal property when travelling on official business. You should make your own arrangements to insure your personal property. The Agency will not reimburse the cost of your insurance premiums.

7.2.16 Accidents

If you are involved in a road accident while using your vehicle on official business, you should report all the relevant facts to your line manager immediately and have an entry put in your office's accident book.

Compensation For Personal loss or Damage

The Agency does not have any liability to compensate you for loss or damage to your vehicle, or to your personal possessions, when undertaking official business. You should make your own arrangements to insure your personal property. The Agency will not reimburse the cost of your insurance premiums.

However, in very **exceptional** circumstances, the Agency **may** consider a claim for replacement or repair of personal property damaged whilst on official business. For example, exceptional circumstances may include clothing being torn by a dog, but would not include damage that was avoidable, caused by your own negligence, or was otherwise reasonably foreseeable.

The circumstances of the claim should be noted in a letter and forwarded to your Group/Unit Manager, together with a completed payable order form [VO8310\(e\)](#) for authorisation. Any replacement must be on a like-for-like basis, and all receipts must be provided. A copy of the letter & receipts should be sent to Financial Operations Unit at CEO. FOU will then arrange for reimbursement.

Any claim for reimbursement for replacement or repair of personal property must be redeemed against your Group / Unit budget.

7.2.17 Motor mileage allowance

There are four rates of motor mileage allowance:

- Motorcycle rate
- Higher rate
- Basic rate
- ACS rate

A full list of all mileage rates can be found on the [T&S rates page](#) on the intranet.

7.2.18 When motorcycle rate mileage allowance applies

We will pay this if you use your motorcycle to travel on official business.

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Insert link to guidance on
loans for purchasing bicycles.

7.2.19 When higher rate mileage allowance applies

Provided your vehicle meets the Agency's insurance and ownership requirements, you can claim higher rate mileage allowance for the first 10,000 miles in any tax year when:

- you travel on official business, and
- you do not exceed the daily limits on private car mileage, or
- you are disabled, or have a temporary loss of mobility, and cannot use public transport (NB – your claim will still be capped if you exceed the daily limits on private car mileage, or you exceed the 10,000 mile annual limit.)

7.2.20 When basic rate mileage allowance applies

You can claim basic rate mileage allowance when:

- you travel on official business, and
- you do not exceed the daily limits on private car mileage, and
- your private vehicle meets the Agency's insurance requirements, **but not the ownership requirements,**
or
- you could make the journey by public transport but you choose to use a private vehicle for your own convenience. (In this case your claim will be capped at the cost of the cheapest fare currently available for the appropriate class of travel.)
or
- you have exceeded the 10,000 mile annual limit for higher rate mileage allowance

7.2.21 Daily limits on private car mileage

If you travel on official business using your private vehicle and exceed the daily limits on private car mileage (rather than use a hire car) then your claim will be restricted to the appropriate ACS rate on the excess. See [Human Resources Transport Page](#)

7.2.22 ACS rate

This is also payable to staff who have a car supplied under the former IR Assigned Car Scheme. ACS vehicle owners can also claim for the cost of engine oil and screenwash expenditure incurred outside normal vehicle servicing as these are not covered by the ACS mileage rates.

7.2.23 Recording your mileage

You must keep a cumulative total of your mileage to the nearest mile. You are only able to claim higher rate mileage allowance for the first 10,000 miles in any tax year. After that you must claim the basic rate mileage allowance.

The limit of 10,000 miles does not apply to motorcycles.

7.2.24 Miscellaneous costs - parking, tolls and congestion charges

You can claim the actual cost of any expenditure on parking, tolls and congestion charges etc that you have reasonably incurred on official business, unless these would be incurred as part of your normal home to office journey.

Overnight parking charges will only be paid if you are also being paid night subsistence for that night.

You cannot claim for any parking penalties, excess charges or related fees.

7.2.25 Carrying official passengers

If you use your private vehicle (or ACS vehicle) for official business, you can carry official passengers (whose travel costs would otherwise be paid by the Agency) and claim a passenger supplement (see the [T&S rates page](#) on the intranet).

You must show the names of all official passengers on your claim.

7.2.26 Diverting to pick up an official passenger

If, as part of your journey, you need to divert from your direct route to pick up an official passenger, you will be able to claim the extra mileage costs incurred, so long as this provides value for money.

7.2.27 Travelling as an official passenger

If you travel on official business as a passenger in a colleague's private vehicle (or ACS vehicle) you can claim a non-driver passenger supplement (see the [T&S rates page](#) on the intranet). The passenger supplement is not applicable when travelling in a hire car.

You must show the driver's name on your claim. This payment is taxable.

7.2.28 Carrying official equipment

If you carry official equipment in your private car, and it will not fit in the boot, you can claim the Equipment Supplement (see the [T&S rates page](#) on the intranet) for any wear to your car's interior. This supplement is not applicable when driving an ACS car. Details of the equipment carried should be shown on your claim.

For your own health and safety you should ensure that any equipment is securely fastened and does not in any way impede your ability to drive. You should also ensure that it does not affect your vehicle insurance. If you are in any doubt you should hire a car with a boot large enough to carry the equipment safely and securely.

7.2.29 Travel by taxi

When you travel on official business the use of a taxi may be reasonable if:

- you have to carry confidential documents or equipment
- you have to carry bulky documents or equipment
- you have to take a large amount of personal luggage
- you can demonstrate significant savings in official time
- no other suitable method of public transport or private vehicle is available

If you normally travel by public transport and we require you to start work early, or finish late, we will pay for a taxi to or from your home if public transport is not available, or if there are safety considerations. You should share a taxi whenever possible.

If you claim for a taxi fare over the limit stated in the [T&S rates page](#) on the intranet, you must explain the circumstances and provide a receipt with your claim.

If a hire car would provide better value for money, then claims for taxi fares will be capped at the cost of undertaking the same journey by a suitable hire car.

7.2.30 Using your bicycle

We will pay a pedal cycle allowance (see the [T&S rates page](#) on the intranet) if you use your bicycle to travel on official business.

(NB - you can also [claim an advance](#) to assist with the purchase of a bicycle.)

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7.2.31 Travel and Subsistence: non-business travel

Exceptionally, the Agency may assist with some or all of the costs of the following journeys, even though these are not for business travel:

- [weekend return journeys](#)
- [additional attendance or emergency recall to work](#)
- [recall from leave](#)

Weekend return journeys (for long term night subsistence)

When you are living in temporary accommodation whilst working away from your permanent workplace, or when we have agreed to pay expenses relating to a permanent move of home, then we will also pay for the cost of your weekend return journeys.

You can claim these costs if:

- you have householder responsibilities at your old location, and
- you have a double commitment, and
- you are claiming overnight expenses

In these circumstances we will pay the following reasonable costs:

- actual cost of public transport at the cheapest fare currently available for standard class travel, or
- basic rate of motor mileage allowance (capped at the cost of the cheapest fare currently available for standard class travel), or
- taxi fares where appropriate (see previous guidance on use of taxis)

NB - you are considered to have householder responsibilities at your old location if:

- you live in accommodation which you, your partner, own or part own, or
- you live in rented, unfurnished accommodation and you, your partner, are named on the tenancy agreement

You are a non-householder if you live with your parents, a family member or a friend, or you rent furnished accommodation.

You are considered to have a double commitment if:

- you have not sold your home at your old location and you are renting temporary accommodation at your new location, or

- you rent temporary accommodation at your new location but you are still committed to unavoidable expenses on your old rental accommodation, or
- you have purchased permanent accommodation at your new location but you are unavoidably committed to expenses at your temporary accommodation at your new location

Additional attendance or emergency recall to work

If you are required to make an **additional** journey to attend work outside your normal start or finish times (for most VOA staff these are 7:00 – 19:00, Monday to Friday) and this is **not** part of your usual working pattern, or you attend to deal with an emergency, then we will pay the following reasonable costs:

- actual public transport fares, or
- basic rate of motor mileage allowance (capped at the appropriate public transport fare), or
- higher rate of motor mileage allowance if the journey is not practical by public transport, or
- taxi fares (see previous guidance on use of taxis)

These payments are normally taxable.

Recall from leave

If you are on leave and your line manager asks you to return to work, then provided that:

- you or your manager could not have foreseen the need for you to attend work when arranging and approving your leave, or
- your manager approved your leave on the basis that a recall to work was a possibility, but you needed to confirm your holiday arrangements

then we will pay the following reasonable costs:

- travel and overnight accommodation (if necessary) for you to return to your home
- travel and overnight accommodation (if necessary) for other family members who need to return with you
- unavoidable costs of unused holiday accommodation
- travel and overnight accommodation (if necessary) for you to return to your holiday accommodation, if it is possible for you to continue with your holiday as originally planned

These payments are normally taxable.

However, we will not pay for any of these costs if you are returning from leave to attend a job interview.

Part 3 Day and Night Subsistence

7.3.1 General

If you incur additional living expenses because you are working away from your permanent workplace you may be able to claim subsistence payments.

7.3.2 Recording Day and Night Subsistence

You should keep a record of your day and night subsistence claims for each temporary workplace that you visit, to show you have not exceeded your entitlement for that workplace.

Two places a mile (or less) apart are considered the same place.

7.3.3 How is the time you are away calculated?

The amount you can claim will depend on the length of time you are away on official business.

If you travel directly from your home to a temporary workplace, without going via your permanent workplace, you should claim the lesser of:

- the actual time you are away; or
- the time you would have been away had the journey started or ended at your permanent workplace

7.3.4 Day Subsistence

Provided that you have to spend extra on meals (whilst undertaking official business) you can claim day subsistence up to the maximum limits shown on the [T&S rates page](#) on the intranet. The amount claimed should reflect the additional cost incurred.

You should keep a simple note of all your expenditure – e.g. in your Outlook Calendar - in order to support your claims. Receipts will only be required for individual items exceeding £10.

If you are eligible for the one meal allowance and you purchased one meal that cost £3.50 you should claim £3.50. You would not be expected to keep a receipt.

If you are eligible for the two meal allowance and you buy another meal the same day for £7.50, you should claim £3.50 + £7.50 i.e. a total of £11.00. Again, you would not be expected to keep a receipt, as neither of the individual items exceeds £10.

Alternatively, if you are eligible for the two meal allowance and buy meals costing £3.50 + £10.50, you should claim a total of £14.00, but in this instance you would need to keep the receipt for the second meal.

What you can claim

If you are working away on official business and:

- your temporary workplace is a 30 minute journey **or** 5 miles or more from your permanent workplace, and
- you spend more on food than you would spend at your permanent workplace, and
- you are away for more than 5 hours you can claim the actual additional cost of one meal, up to the maximum limit shown on the [T&S rates page](#) on the intranet, or
- you are away for more than 10 hours you can claim the actual additional cost of two meals, up to the maximum limit shown on the [T&S rates page](#) on the intranet
- if your journey involves a very early start (i.e. leaving home at 6:30 or earlier) or you have a late finish (i.e. arriving home at 19:30 or later) you can also claim the actual additional cost of one further meal, up to the maximum limit shown on the [T&S rates page](#) on the intranet. NB - you cannot claim this allowance if you will also be claiming an evening meal allowance, or the family and friends allowance.

You cannot claim if:

- you do not purchase a meal, or
- you spend no more than you would have done at your permanent workplace, or
- meals are provided free of charge, for example at meetings or training venues, or
- where your meals are included in the cost of your air or rail ticket, or
- you have exhausted your entitlement limit for the workplace you are visiting

Limits to entitlement to Day Subsistence

If you attend a temporary workplace you can claim day subsistence for up to 30 days at each separate workplace.

The 30 day cycle starts with your first subsistence claim and continues with subsequent claims made at the same temporary workplace. Once the 30 day cycle limit at any temporary workplace is reached, there must be a clear 3 month break before claims can recommence at that temporary workplace.

However, if during each cycle you attend another workplace for 10 or more working days and you then subsequently return to your original temporary workplace, you can start the cycle again. If you are absent for any other reasons you cannot start the cycle again.

You must keep a record of the claims you make at each temporary workplace.

If you are travelling daily to a temporary workplace and you are claiming travelling expenses (e.g. rail fares, mileage allowances etc), day subsistence and/or payment for travelling time, it

may work out cheaper for you to stay in a hotel or other accommodation at the new workplace and claim night subsistence payments as appropriate. If this is so, and you have chosen to travel daily, the amount you can claim is restricted to the amount of short-term night subsistence that would otherwise be payable to you.

7.3.5 Night Subsistence

Short-term night subsistence – under 30 nights

We will pay appropriate expenses if you visit a temporary workplace on official business and your line manager agrees you should stay overnight because:

- this is more cost effective in time and/or travel, or
- your temporary workplace is too far to travel each day for your own health and well being

Staff employed by one of the London Support Units can claim night subsistence payments for up to 50 nights rather than 30. Otherwise, exactly the same travel rules apply.

What you can claim

If you are working away on official business and you need to stay over night at your temporary workplace you can claim:

- the actual cost of bed and breakfast in a hotel, or similar accommodation, up to the maximum limits shown on the [T&S rates page](#) on the intranet and
- the actual additional cost of meals (in line with the day subsistence guidance) and
- the actual additional cost of an evening meal up to the maximum limit for the evening meal allowance shown on the [T&S rates page](#) on the intranet, and
- the reasonable cost of travel between your hotel and temporary workplace, and
- the personal expenses allowance for each night away

You cannot claim if:

- you are away for private reasons
- it would normally be cheaper and practical for you to return home, but you choose to stay overnight
- your meals are provided – in this case you can only claim the personal expenses allowance
- you have exhausted your entitlement limit for the workplace you are visiting

However, if you become sick whilst visiting a temporary workplace and you are unable to travel home, you can claim night subsistence.

7.3.6 Hotel capped limits

Actual expenditure on bed and breakfast accommodation will be capped within the maximum limits shown on the [T&S rates page](#) on the intranet.

If the only available accommodation is above the maximum you should get your line manager's authorisation before making a reservation. The [authorisation form](#) can be found on the [Hotels page](#) on the intranet.

Hotels above the capped limits may be booked when there is a sound business reason to do so, for example, when the additional travel expenses and time spent getting to your destination make it more cost-effective overall to stay locally in a hotel above the normal limit.

7.3.7 Personal Expenses Allowance

If you incur expenditure on ancillary costs (phone calls, newspapers, laundry, etc) because you are away from home on official business, then you can claim the personal expenses allowance for each night that you are away.

7.3.8 Limit to entitlement to short-term night subsistence

You can claim short-term night subsistence for up to 30 nights (50 nights for LSU staff) at the same temporary workplace.

After 30 nights attendance at the same workplace you should claim long-term night subsistence. (NB - if you stayed over the weekend, this count has to include weekends, irrespective of whether you worked at the weekend).

However, if you learn towards the end of the 30 night period that you need to stay longer, you can, with your line manager's agreement, continue to claim short-term night subsistence for a limited period. Usually this extension should not exceed a further seven nights, subject to value for money considerations.

There should normally be a clear 3 month break before you start claiming short-term night subsistence at that workplace again.

If you need to stay overnight when you visit a second temporary workplace you can claim overnight expenses, starting a new cycle for that place. The claim will not affect your entitlement to 30 nights at the first temporary workplace, unless you are absent on official business for 10 or more working days, in which case you can start the cycle at the first temporary workplace again. If you are absent for any other reasons you cannot start the cycle again.

You must keep a record of the claims you make at each temporary workplace.

7.3.9 Booking your accommodation

Normally you should book your hotel accommodation through the VOA's hotel and conference suppliers – Travelocity.

Please refer to the [Travel & Hotels](#) page on the intranet for details of how to book accommodation. You must not use Travelocity to book private travel.

Your bill will normally be paid directly by the VOA and there will be no need to make a separate claim.

Occasionally you may be required to settle your bill on departure. This will be made clear at the time your reservation is confirmed. This can be included as part of your normal travel and subsistence claim, but you must retain details of the invoice.

7.3.10 If you are accompanied by a family member or friend

If you have a disability covered by the Disability Discrimination Act, and for medical reasons you need to be accompanied by a carer, the VOA will also pay their reasonable travel and accommodation costs (subject to the VOA's normal limits for travel expenses).

You must provide full details when submitting your travel and subsistence claim.

In all other circumstances, if you are accompanied by a member of your family, or a friend, you should:

- advise Travelocity when you book (only VOA staff and their official guests are entitled to the government rates available through Travelocity)
- ask Travelocity to tell you what the cost would have been if you were travelling alone
- settle your own bill on departure and
- claim only for your bed and breakfast cost through the normal Employee Self Service (ERP ESS) system

These payments are normally taxable.

7.3.11 Room sharing

If your hotel room is charged on a 'per room' basis rather than on a 'per person' basis you can share the room with a family member or friend. In this case you should:

- advise Travelocity when you book
- settle the bill yourself on departure, and
- claim for the room (plus one breakfast) through the ESS system

7.3.12 Staying with a family member or friend

If you are away on official business and you stay overnight:

- with family or friends; or
- in accommodation that you own but which is not your primary residence (e.g. a holiday home), and
- we would otherwise have paid for you to stay in hotel type accommodation

you can claim the family and friends allowance (see the [T&S rates page](#) on the intranet) plus the Personal Expenses Allowance, for each night that you are away. If you buy an evening meal or breakfast, whilst staying with friends or relatives, you will be able to claim the actual costs incurred, subject to the limits on the [T&S rates page](#) on the Intranet. You can also claim the reasonable cost of travel to your temporary workplace, and any day subsistence as appropriate.

NB From 6th April 2008 the Family and Friends Allowance is liable to Income Tax and National Insurance Contributions

7.3.13 Long-term night subsistence – over 30 nights

If you are working away on official business and you need to stay overnight at your temporary workplace for an extended period you can claim:

- short term night subsistence for the first 30 nights that you are away from your permanent workplace. This period allows you time in which to find suitable long-term rented accommodation.

After the first 30 nights the VOA will only reimburse the following:

- rental cost of a one bedroom property, up to the average cost for that area (See the T&S Rates page on the Intranet.)
- council tax charges
- rental costs for a television, telephone and telephone line (although we may consider purchase if this is a cheaper option)
- television licence fee
- utility costs, for example electricity, gas and water (but not telephone calls). We may limit the amount payable if usage appears exceptionally high. You must keep copies (and proof of payment) of all bills for six months.

Exceptionally, you may be able to claim for the rental cost of other than a one-bedroom property if you have childcare or specific family responsibilities. However, this will need to be agreed in advance with your line manager.

If you choose not to use long term rented accommodation, the following considerations will apply.

Staying in hotel or similar accommodation

If you stay in a hotel (or similar) you can claim the actual amount for your accommodation and evening meals (+PEA). However, your monthly expenditure should not exceed the average rental cost for a one bedroom property in that area.

Staying with family or friends

If you stay with your family or friends you can claim each night at the family and friends allowance (+PEA). However, your monthly expenditure should not exceed the average rental cost for a one bedroom property in that area.

Renting out your home at your permanent workplace

If the rental costs at your temporary workplace are greater than any rent you receive from letting out your home at your permanent workplace, then you can only claim the difference (plus the cost of utilities etc at your new accommodation if appropriate).

Part 4 Travel Time

7.4.1 General

These rules apply to journeys undertaken by staff in Pay Bands 7 to 1 inclusive.

7.4.2 Travel on Mondays to Fridays

Travel time payments can be claimed for any periods spent travelling if this results in your working day **exceeding** the duration of a 'normal' working day. For the purposes of calculating travel time (only) a 'normal' working day is defined as:

- **Not including lunch**, 7.12 or 7.24 hours (London/Provincial) **+ 1 hour** i.e. a total of either 8:12 or 8:24 hours
 - Within the period 7:00 to 19:00
 - No adjustment for part time working
- For the avoidance of doubt, note that a working day will include time spent on official business **and** time spent travelling to undertake official business, but will exclude any part of your usual home to office journey (See para 7.4.3)

If your working day is **less than, or equal to** 8.12/8.24 hours then you must claim flexi time in the normal way.

If your working day is **greater than** 8.12/8.24 hours then you can claim either:

- Flexi time for the whole period, or
- A combination of flexi time **and** travel time for the respective periods of your day

However, if you do wish to claim payment for travel time then note that:

- Travel time can **only** be claimed for periods spent **travelling**, and
- You cannot claim flexi time and travel time for the same period.

Any travel before 7:00, or after 19:00, should *usually* be claimed as paid travel time, but flexi time may be claimed if appropriate.

7.4.3 Home To Office Journeys And Other Adjustments

Normal flexi time rules will apply for home to office travel i.e.

- If you go in the same direction, or past your office (or notional office) you must deduct your normal home to office journey time
- If you are going in a totally separate direction from your normal office location, and it is more efficient on business grounds, then you do not have to deduct your normal home to office journey time

If multiple locations are visited during the day, then the outward journey is deemed to be from your home/office/hotel to the first location visited, and the return journey will be from the last location visited back to your home/office/hotel. Any other time spent travelling during the day should be included as part of your flexi time.

7.4.4 Travel During Weekends, Privilege Days And National Holidays

It is Agency policy to discourage work related travel on these days, apart from in exceptional circumstances.

When it does become necessary, any travel on these days **must** be claimed as paid travel time. There is no home to office deduction on these days.

Note that for travel on national/privilege holidays time off in lieu (pro-rata) can be taken **in addition** to making a claim for paid travel time.

7.4.5 Capping

Travel time payments will now be capped at a maximum of £99 for each day of travel – Monday to Friday.

Travel during weekends, privilege days and national holidays will not be subject to capping. (NB - Travel time payments **cannot** be claimed in relation to, or addition to, any periods of paid overtime.)

7.4.6 Overseas Travel

Travel time payments should not be claimed for any journey involving travel outside the UK. Instead you should claim flexi time in the normal way for this travel. In exceptional cases (e.g. for significant operational reasons) paid travel time may be claimed, but this should be approved by HR Remuneration team before the journey is made.

7.4.7 Working Time Directive

In all cases the Working Time Directive provides overarching guidance. If staff would be at risk of breaking the directive, then line managers can require staff to take time off in lieu (pro rata) rather than receive payment for travel time.

The Agency does promote work/life balance, and staff should be discouraged from consistently working very long hours; in the long term this could result in health problems. Staff are reminded to take their annual leave entitlement, and not build excessive amounts of untaken annual or flexi leave.

If staff are claiming large amounts of travel time, then managers should review this pattern of working and, in discussion with the job holder, consider whether changes are required to curtail long hours working and improve work/life balance.

7.4.8 Making a Claim

A form has been produced and should be used for all claims. There is a 30-minute limit on the minimum payment for travel time. However, the time claimed should be rounded down to the nearest 5 minutes.

The Financial Audit Unit carry out a post payment check of travel time claims. Any attempts at deliberate fraud will be treated very seriously, regardless of the amount involved. Disciplinary action will be taken and criminal prosecution may also be considered

7.4.9 Line Managers Responsibilities

As with any claim for expenses line managers should satisfy themselves that there are genuine business reasons for claiming payment for travel time.

In particular, managers should pay attention to claims involving very early starts or late finishes. Standard working hours in the Agency are 7:00 to 19:00, but claims for journeys finishing very late at night – 22:00, 23:00 and 24:00 hours should not be authorised unless this pattern of travel can be substantiated.

Phone or video conferencing should always be considered as an alternative to actual travel where practical, and claims may be disallowed where such facilities were available and appropriate in the circumstances.

Managers should also undertake a check of times recorded on the travel time claim form with those that appear on the Flexi Clock.

Part 5 Overseas Travel and Subsistence

7.5.1 General

All overseas travel arrangements **must** be agreed **in advance** with the Remuneration team. You should not make any overseas travel until you have obtained formal approval. The Agency will not reimburse expenses unless approval has been obtained.

Note that overseas travel and accommodation **must** be booked with Carlson Wagonlit Travel, and Travelocity, respectively.

For more detailed guidance about overseas travel and subsistence please contact the Remuneration team in Human Resources.

7.5.2 Travel and subsistence before your departure from, or after your arrival in, the UK

The normal travel and subsistence rules apply to these parts of your journey.

7.5.3 Medical insurance cover

We will indemnify you for medical cover whilst you are abroad. Before travelling you **must** ensure that you have registered with our provider of overseas emergency medical assistance – CEGA Air Ambulance.

You can claim for the cost of vaccinations and other medicines that are recommended by your GP for the country(s) you are visiting on official business.

7.5.4 Travel insurance cover

Normally the Agency will not pay for separate travel insurance cover. If you need to make a claim then follow the procedure detailed in the Finance Manual.

7.5.6 Your passport

You can claim the cost of a new passport if you are going abroad on official business, and it is required specifically for this journey. You must attach a copy of your line manager's approval with your claim.

The Agency will meet the cost of obtaining travel visas etc when these are required for official business, and also the cost of commission when buying or selling foreign currency required for reasonable travel expenses.

7.5.7 Adding a private stay when overseas

On certain occasions you may wish to combine a few days private holiday with an official visit abroad. Under no circumstances will the Agency pay for any additional travelling costs arising from any aspect of your personal travel.

The effect of this on your travelling and subsistence allowances needs to be considered, and must be agreed with the Remuneration team before you organise your travel. Failure to obtain prior approval may lead you to incur expenses that are not reimbursable, as the Agency cannot be seen to subsidise a private holiday. You should provide details of your private stay when you submit your travel and subsistence claim.

Any medical insurance cover arranged through the Agency will be invalid for the private element of your stay; you will need to arrange and pay for your own separate travel and medical insurance cover.

Part 6 Special allowances

7.6.1 General

In certain circumstances you may be able to claim for:

- travel during a public transport emergency
- additional care expenses while on a work-related training course
- attending interviews or examinations
- hiring or buying formal wear
- attending investitures and royal garden parties

7.6.2 Travel during a public transport emergency

You can claim the extra travel expenses you incur in travelling between your home and normal office when public transport is seriously disrupted by industrial action or other emergency, provided that:

- the disruption continues for 3 or more working days during the same dispute or emergency - though not necessarily on consecutive working days
- you do not claim unnecessary or avoidable expenses, and
- your journey from home to office is more than 4 miles, except if there are special reasons for claiming for a shorter distance, for example, if you have a disability
- Whenever possible you should consider working from an alternative workplace to avoid unnecessary travel during the emergency.

7.6.3 Additional care expenses while on work-related training course

If you attend a work related training course (as a delegate) and as a result, you have to pay additional expenses for:

- childcare, **or**
- you are the main carer for an immediate member of your family who has a disability, or is elderly then you may be able to claim a contribution towards the extra costs incurred.

For example, if you currently work part-time but attend a full day training course, and therefore have to pay additional money for a childminder, or carer, to cover the longer hours, you will now be able to make a claim for the extra costs incurred.

If you are on a career break and you return to work as part of your 'keeping in touch' arrangements, you may also claim these expenses, provided that your return involves some work-related training.

For **childcare** expenses, all claims will be subject to a limit of up to £6 per hour, or £24 per day, or £120 per week, and can be paid for **each** child (up to 16 years of age) subject to an overall maximum of £200 per training event.

Alternatively, if crèche facilities are provided at the training event, then you may claim for any extra travelling expenses that you incur in placing your child with the crèche.

If you are the **main carer** for an immediate member of your family who is elderly or disabled, all claims for expenses will be subject to a limit of up to £10 per hour, or £40 per day, or £200 per week, and can be paid for **each** family member, again subject to an overall maximum of £200 per training event.

Please note that childcare expenses, and the additional care expenses of other relatives, are not liable for tax or National Insurance contributions.

In all cases the Agency will only reimburse your expenditure over and above that normally incurred for your care responsibilities.

In exceptional circumstances, the Agency will also consider reimbursing these expenses when they arise as a result of operational commitments. Any claims will be considered on a case-by-case basis (subject to the limits above) and should be personally authorised by your GVO/Unit Head. Please note that the exemption from tax/NIC will **not** apply in this instance.

7.6.4 Attending examinations or interviews

Travel and accommodation costs may be paid (on a discretionary basis) for non-civil servants when they attend examinations or interviews for Civil Service posts. Any payments should be agreed with the Remuneration Team first, and will be capped at the cost of the cheapest fare currently available for standard class travel or the appropriate hotel limit.

Existing staff will be able to claim the cost of attending an interview or examination for another Civil Service post unless this is specified otherwise in the job advert. Normal travel rules will apply.

7.6.5 Hiring or buying formal wear

You may be able to claim the cost of formal dress wear if you attend a function as part of your official duties and there is an enforced dress code.

- if you hire, you can claim the actual cost of formal dress wear, or
- if you buy, you can claim the lower of either £75, or half the cost. You can only claim once every 10 years if you choose to buy.

This allowance is taxable.

7.6.6 Attending investitures and royal garden parties

You can claim travel and subsistence if you attend an investiture or royal garden party and we have sponsored your nomination.

If friends or relatives are also **officially** invited, you can claim for their reasonable travel costs.

What you can claim

You can claim:

- actual bed and breakfast costs (if necessary) for yourself, but not for anyone that accompanies you. The amount you can claim will be limited to the appropriate capped hotel rate
- actual UK travel costs for yourself and invited guests - limited to the cost of making the journey by standard class public transport, or
- basic rate motor mileage allowance (capped at the cost of the cheapest fare currently available for standard class travel), if you travel by private car
- Day and night subsistence allowances (and personal expenses allowance) for yourself, but not for anyone that accompanies you

If you travel by rail, you should pay for your own tickets and seat reservations. Do not use Carlson Wagonlit Travel.

If you need to stay overnight you can use Travelocity to book your accommodation, but you should tell them you will settle the bill yourself and claim back the cost.

These travel and subsistence payments are taxable but the Agency will meet the additional tax liability (but not NIC) on your behalf.

Claims should be made through the e-HR system, but clearly marked "Attendance at a royal garden party/investiture".

Comment: Page: 34
LG: do we need to say "before you incur any additional expense." or even "don't incur additional expense until you have agreement from T&R section"?

Part 7 Advances

7.7.1 When can you have an advance for travel and subsistence?

You can have an advance in the following circumstances:

- refundable deposits required for a rental agreement
- monthly payments for long term rental agreements
- overseas hotel charges which cannot be billed to the Agency direct
- overseas subsistence costs
- purchase of season tickets that cannot be dealt with by an advance of salary

Your line manager can (on a discretionary basis) authorise an advance for other types of expenditure if you:

- do not have access to the online claims systems, or
- do not hold a credit card for religious reasons, and
- can provide evidence that you will suffer financial hardship as a result of paying for travel in advance and,
- the outlay is expected to exceed £100

7.7.2 How to apply for an advance

Complete the [Travel and Subsistence advance claim form](#) and send this to your line manager to authorise. The authorised form should then be sent by your manager (via e-mail) to rosalind.derrick@hmrc.gsi.gov.uk.

If, exceptionally, this form cannot be sent electronically, it should be posted to
Rosalind Derrick
HR Service Centre
HM Revenue & Customs
St Mungos Road
Cumbernauld
G70 5TR

Your application:

- should cover estimated travel expenditure for not more than one month
- should give full details of the estimated expenditure and the duties to which it relates; and
- must not include any amount for travelling time

Your line manager can reduce the amount of the advance if it does not appear reasonable in relation to the duties you are carrying out.

7.7.3 Payment of advances

Payment of travel and subsistence advances will be made by BACS (Bank Automated Clearing System) into the bank account used for your salary payment.

Where an advance has been made, you should submit the relevant expenses claim within 14 days of the expenditure being incurred, using the trip number provided by HMRC.

If you have to cancel the travel for any reason you must repay the advance immediately.

Part 8 Income Tax Liability

7.8.1 General

There is normally no tax or National Insurance Contributions (NICs) liability if:

- your travel and subsistence costs are incurred while carrying out your official duties, and
- the amounts reimbursed merely cover the costs actually and necessarily incurred in the performance of your duty

Your claim may be taxable if:

- you receive travel costs for additional or extended attendances, or
- you receive travel and subsistence costs that were incurred when you were recalled from leave.

Claims made by consultants may also be taxable.

You will need to amend the 'expenses type' on ERP Employee Self Service (ERP ESS) Travel Manager to ensure that your claim correctly reflects any taxable expenses.

7.8.2 Long term detached duty

If you are on a period of detached duty for more than 24 months, your travel and subsistence costs for the detached duty workplace are liable for tax and NICs.

Tax and NICs are due from the moment you first know that your period of detached duty is likely to exceed a continuous period of 24 months. If you go back to your permanent workplace for a substantial period (not less than 3 months) continuity will be broken.

7.8.3 Taxable detached duty payments

The following are taxable if your period of detached duty is to exceed 24 months:

- all overnight subsistence costs (including rental costs)
- bed and breakfast costs, plus the additional cost of an evening meal
- nights at family or friends allowance
- personal expenses allowance
- weekend return journeys
- daily travel to your detached duty workplace
- your family's travel and removal costs if they join you

If your detached duty is likely to exceed 24 months, the following are not subject to tax or NICs:

- your travel and subsistence costs if incurred elsewhere on official business and
- the cost of parking your car at or near your workplace

7.8.4 Booking travel and accommodation when on taxable detached duty

If you are on taxable detached duty you can use our hotel suppliers to book accommodation but you must:

- settle the bill yourself, and
- claim the cost, as it is liable to tax and National Insurance Contributions

Do not use Carlson Wagonlit Travel for booking travel for taxable detached duty.

7.8.5 Meeting the tax and NIC liability

We will meet any tax liability on detached duty costs. You are responsible for any NICs.

7.8.6 Compensatory payments

If, as a result of your detached duty, your travel and subsistence expenses mean that you become liable to higher rates of tax, or you become liable for other increased contributions or allowances based on your income, you can apply for a compensatory payment.

You must provide documentary evidence to support your claim for financial loss. You cannot claim for any interest you incur on any late payment of tax or other costs.

You cannot claim compensation for increases in NICs.