

## EXPENSE INFORMATION

HM Revenue & Customs (HMRC) states that the expenses you claim must be incurred wholly, exclusively and necessarily in the performance of your duties and tax laws define very strictly how expenses may be claimed. Payroll Village Ltd is required by HMRC to validate, as far as possible, that only legitimate expenses are processed – we would like to stress, therefore, that it is in your interests only to claim legitimate business expenses.

Should HMRC want to review your individual case and decide that some of the expenses claimed should have been treated as a 'benefit in kind', you may have to pay tax on these particular expenses, which is your full responsibility.

### **What you can claim for?**

You should obtain an original receipt and always take a photocopy for your records.

**Meal Allowances:** Subsistence payments are payable as follows.

Breakfast meals if leaving for work before 7.00am - £7 per day

Lunch meals - £6 per day

Dinner meals if eating away from home after 7.30pm and leaving working after 7.30pm) - £10 per day

(Note: you can only claim a meal allowance for a day where you have worked in excess of 5 hours. In all cases, regardless of the shift times worked, this will be classified as a "Lunch". A breakfast and/or dinner can only be claimed for on an irregular basis, and only when the working day exceeds 10 hours).

### **Business telephone calls**

If your work requires you to use your mobile and/or home telephone then the cost for business calls only can be claimed.

**Mileage:** A mileage allowance is paid if you use your own vehicle for travelling to and from work. You are also able to claim extra for passengers (carrying colleagues to work with you). Just complete the "Passengers" box on the claim form

Fuel receipts are not necessary with mileage claims, but the destination and reason for the journey, dates of travel and car details must be provided on each form.

Mileage allowance is paid at a higher rate for the first 10,000 miles travelled during the year and at a lower rate above 10,000 miles. Mileage allowance covers car servicing, tyres, spare parts etc.

We may require a copy of your registration document when you claim mileage as proof of ownership and c.c. (engine size) of your vehicle (so that we can calculate your claim at the correct rate).

**Travel:** Other travelling costs that can usually be claimed are ; Ferry costs , Bus tickets, Taxi fares, Tube and Train ticket, Parking costs, Plane tickets, Toll charges

**Accommodation:** You can claim for accommodation if you are staying away from your normal permanent address in the course of your work. £23 - £80 per night. The receipt must include the hotel/B&B's name, address and telephone number (preferably this should be a VAT-registered business with the receipt supplied on headed paper).

**Points to note:**

Send in forms with an original ink signature - not a photocopy or a fax signature.

All expenses and receipts should be submitted no later than 12pm on a Tuesday

If your expense form covers several weeks and is a large sum it may not all be offset in the same week, and would therefore be carried forward each week until all the expenses have been allocated.

Faxed copies of receipts are not acceptable.

Expenses associated with travelling to or working at a site are allowable for up to 24 months at one site

Only those expense categories listed on the claim form will be accepted

Incorrect or partially completed claims will NOT be processed and will be returned.