



Expenses Claim Procedure Guide

Genuine BUSINESS EXPENSES are those that are incurred wholly, exclusively and necessarily in order to perform the duties of an assignment. The benefits of claiming business expenses are that income tax is not applied to the amount claimed as a proportion of your income. Please note: money spent out (for the expense) is not physically reimbursed; it is only the taxable element that can be off-set against salary.

Who Can Claim

Not all employees are eligible for tax relief on their business expenses. Employees not subject to Supervision Direction or Control will be eligible. Employees are notified of their eligibility on their assignment schedule.

What can be claimed?

Travel to and from Assignments (Temporary Work Place)

In reference to the HMRCs 490 Guidance, chapter 1.7. Using your own vehicle to travel between your home and 'Client Site' (temporary work place) allows you to claim mileage allowance in accordance with the Inland Revenue Approved Mileage Rates. This can apply to bicycles and motorcycles as well as a car or van.

The current Inland Revenue mileage rates for mileage are as follows:

	First 10,000 Miles within the tax year	Over 10,000 Miles within the tax year
Cars and Vans	45p per mile	25p per mile
Motorbikes and Scooters	24p per mile	24p per mile
Bicycle	20p per mile	20p per mile

Other typical expenses that can be claimed are car parking costs, tolls and congestion charges – but only if proven to be included as part of your genuine business travel. Make sure to retain a VAT receipt otherwise the claim can't be verified.

Additionally, public transport costs to and from your temporary workplace can be claimed. For proof, make sure to keep your receipt or keep all of your tickets if a receipt is unavailable. Car hire can also be claimed, providing that proof is given that it is for business use. Receipts are required for the claims to be accepted.

Meals

You may claim for any meals (normally lunch) whilst working, these claims need to be proven that they were incurred during working hours and must be accompanied with receipts so that the claim can be accepted. HMRC guidelines state eligibility times for meals: Breakfast – Prior to 7am (including travel time) and Evening Meal – After 6:30pm (including travel time) Receipted claims must be for pre-packaged food purchased on the day the claim relates to.

Non-receipted – will not be accepted.



Accommodation and Subsistence

If you are staying away from home on business then your accommodation and evening meal can be claimed. You can claim up to £25 a day for meals when away for longer than 12 hours. Receipts must be provided when claiming.

If meals aren't included in hotel costs or conference fees then you can claim;

- £5 for breakfast (before 7:30) Receipts must be provided when claiming
- £5 for lunch Receipts must be provided when claiming
- £15 for dinner Receipts must be provided when claiming

In some circumstances you may be able to claim for the cost of rented accommodation and related utility costs. However, you must also be able to show that you maintained and continued to pay for another residence elsewhere in the U.K. If not, then none of the expenses can be claimed. Receipts must be provided when claiming.

Specialist Clothing

If you purchase any work uniform or protective clothing then that can also be claimed on your expenses. Receipts and explanation as to why the clothing is required is needed in order to it be off-set. Any equipment that is wholly and specifically used for work can be claimed. This could be stationary or postage costs for any work related letters. Professional books that are needed can also be claimed. Receipts are required which are highlighted and totalled if necessary.

Telephones

You can also claim back any business calls made from your mobile or home. To do this, you will need to submit an itemised bill with the relevant calls highlighted and totalled. Without an itemised bill, you cannot offset these calls as expenses. The Inland Revenue also does not recognise pay-as-you-go mobile phone charges and mobile Top-ups aren't accepted.

You can also claim any internet charges that occur whilst working. Again, an itemised bill is required. But, you cannot claim the cost of line/internet rental.

Foreign Expenses

People living outside of the U.K. but working within the U.K. can claim the cost of your travel between U.K. and home. You can also claim the cost of your accommodation and travel whilst in the U.K. However, certain criteria needs to be met which include being a non-UK domicile and retaining a residence in the home country. Receipts must be provided when claiming.

Capital Expenditure

Permission must be obtained before making capital expenditure purchases such as tablets or laptops. Any item purchased must be for the purpose of the current assignment and the item must not be used for private use. Once purchased the item will remain the property of We Contract and the item is expected to be returned to We Contract at the end of your assignment. At the end of employment a fair market price may be agreed to transfer ownership to the employee.



How to make a claim

On our website you will find a Expenses Claim Form where you will also be able to detail your mileage and other expenses. When completing the Expense Claim Form, please attach original receipts for each entry in order for your claim to be accepted.

Claims should be sent in every week but if there are a limited number of claims then monthly submission is acceptable.

In order for your claims to be processed, your signed expenses form and receipts must reach us by 12 pm Wednesday of the week you are due payment. The form must be completed correctly by you as the employee. Please note if the forms are completed incorrectly then they will be returned to you and the claim will not be processed that week. If any claims are received after Wednesday they may not be processed in time for your payment.

Expenses Claim Form

Additional Expense Claim Forms can be entered at any time on our website.

Use the form to offset 'allowable expenses'. Each entry must be accompanied by a valid, original receipt. If you are claiming business miles, please ensure you have completed the Log and that it is accompanied by a number of VAT petrol receipts relating to business travel. Only use the form for business mileage.

Complete all relevant sections, remembering to sign and submit the form.