

GAMBLING COMMISSION

Travel and subsistence policy

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**Victoria Square House
Victoria Square
Birmingham B2 4BP**

**T 0121 230 6666
F 0121 233 6720
www.gamblingcommission.gov.uk**

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1 Purpose and general principles

- 1.1 Employees may be required to travel as part of their employment with the Gambling Commission (the Commission). The travel and subsistence policy sets out the Commission's approach for the reimbursement of business related expenditure, incurred by employees during the conduct of their official duties.
- 1.2 Expenses are funded by public money, derived principally from fees charged to the industry and as such must always be properly incurred and justified. All expenses must be reasonable, necessary and pertinent to the performance of Commission business.
- 1.3 All reimbursement sought must be supported by original receipts, except where there are subsistence payments or exceptions set out in this policy. It is important to note that employees must actually incur costs e.g. a meal, while on official travel, before they can make a claim for reimbursement or for the subsistence payment. All employees who meet the criteria for a subsistence payment may claim the full amount irrespective of actual expenditure. Claims for subsistence payments will need to be self certified if not supported by receipts to confirm that expenditure has been incurred.
- 1.4 All travel arrangements should allow employees to carry out their professional duties effectively whilst on official business. Standards of travel and accommodation should be adequate for the purpose and appear reasonable to an informed external commentator. This applies to all employees regardless of seniority.
- 1.5 The basic principle is that reasonable expenses should be reimbursed on the basis of no overall loss or gain even though on individual occasions actual expenditure may be above or below the amounts specified in the policy. Travel expenses are not intended to compensate for out of hours working or for working under difficult circumstances and employees may be asked by the HMRC to demonstrate that they have not received a taxable benefit.
- 1.6 Employees are expected to plan for, and arrange their official travel in a cost effective and efficient manner. The Commission may decline approval of claims for reimbursement of expenses that are considered unreasonable, or which could have been avoided had the journey been better planned. In particular employees need to consider when they should take the risk of cancellation costs to obtain the often significant discounts for early and /or less flexible travel or accommodation reservations and to advise those making the arrangements of their views. It is recognised that incurring the very occasional cancellation cost can be justified as part of a more cost-effective approach than retaining full flexibility.

- 1.7 Employees remain responsible for the cost of daily travel between their home and permanent place of work. The employee's permanent place of work will be specified in the employment contract between the Commission and the employee.
- 1.8 This policy sets out the specific conditions and requirements which must be met in relation to claims for the reimbursement of expenditure incurred on official travel:
- within the UK – travel and subsistence
 - overseas – travel and subsistence.
- 1.9 Claims for reimbursement of expenditure incurred on detached duties by employees are subject to a separate policy.

2 Preparation and approval of claims

- 2.1 Employees must use the Commission's 'travel and subsistence claim form' to make a claim for reimbursement of business related expenditure incurred on official travel.
- 2.2 Claim forms should be submitted on a monthly basis. The Director of Finance will be required to authorise any claims over three months and may refuse to pay such claims unless a valid reason can be provided for the delay in the submission of the claim form. Expenses claimed more than six months after they have been incurred will normally be rejected.
- 2.3 It is the responsibility of the employee and his or her line manager to ensure that the claim forms are correctly completed, that all sums claimed are reasonable, fair and fully compliant with this policy.
- 2.4 The information to be provided on the claim form will provide details (as appropriate) of:
- the destinations visited
 - the times of departure and return on official travel
 - the actual costs of the travel
 - the actual cost of the accommodation
 - the mileage covered, the mileage rate claimed, and the total reimbursement sought, to cover the cost of using a private motor vehicle
 - any other additional actual travel or subsistence related costs.
- 2.5 Receipts should be provided in support of claims other than those for subsistence payments where the claimant is certifying that qualifying expenditure has been incurred. Any lost receipts should be highlighted and noted on the claim form. Further information may be required in such circumstances before any payment is made.
- 2.6 The claim form must be prepared in accordance with the guidelines set down in this policy, and any instructions which may be issued by Finance, concerning the processing and payment of claims.
- 2.7 The claim form contains a declaration to be signed by the employee confirming that travel and subsistence costs have been necessarily incurred on official business for the Commission and have been claimed in accordance with the Commission's travel and subsistence policy. Unsigned expense forms will not be paid.
- 2.8 Expense claims up to £350 can be self-certified. Any claim over £350 must be approved by the employee's line manager. All claims are checked by Finance and individuals may be asked to provide more detail or corroboration.

3 Travel within the UK

Guidelines for reimbursement of travel within the UK

- 3.1 The reimbursement for travel within the UK on official business will be made in accordance with the following guidelines:
- when the travel required includes an employee's normal 'home to work' journey, the employee may only claim for the **additional** travel costs beyond the normal 'home to work' journey
 - where the 'home to work' journey is not part of the most cost effective and practical route to be undertaken on official travel by an employee, the employee may claim a reimbursement of travel costs for the full journey
 - if the travel can be made cost effectively and efficiently by public transport, the entitlement to motor mileage allowances is restricted to the actual cost of the public transport
 - employees may not claim for any private travel undertaken as part of travel taken on official duties. Circumstances surrounding any such travel should be noted on the claim form to ensure that only the cost of official travel is reimbursed.

Rail travel

- 3.2 The Commission seeks to assist employees by making train booking centrally. This allows the Commission to take advantage of discounted fares and bulk buying discounts. Wherever possible, employees should seek to take advantage of the Commission central booking process. Should circumstances dictate this is not possible, for example, last minute journeys or restrictive conditions placed on centrally booked tickets, fares are reimbursed at cost.
- 3.3 Employees are expected to use standard class rail travel, and where practical, take advantage of any discounts available, such as day returns and discounts for early bookings.
- 3.4 First or business class travel, with **prior** approval wherever possible, may be permitted in certain circumstances; however, claimants should satisfy themselves that it is an effective use of Commission funds and the reason will stand up to public scrutiny. Reasons for travelling first class must be made clear on the claim form on every occasion. These could include no seats available in standard class, length of journey, or a cheaper fare than standard class being available.

Air travel – within UK

- 3.5 As with rail travel, the Commission does have a central booking process which all employees should endeavour to use when booking air travel.

- 3.6 Air travel within the UK may be used subject to the following conditions:
- there is a cost advantage because of savings in travel costs and / or official time
 - the urgency of the travel justifies any extra cost.
- 3.7 Employees are expected to use economy class air travel, and where practical, take advantage of any discounts available.
- 3.8 Business or first class travel, with **prior** approval, may be permitted exceptionally; however, the claimant should satisfy themselves that it is an effective use of Commission funds and the reason will stand up to public scrutiny. Reasons for travelling first class must be made clear on the claim form and could include no economy seat or alternative journey option available.

Taxi travel

- 3.9 Taxi fares will be reimbursed at actual rates but should normally only be used if at least one of the following conditions are met:
- no other suitable method of public transport is available for the official travel
 - a significant saving in either travel cost or time can be demonstrated
 - where the transportation of heavy or bulky documents makes the use of public transport unreasonable
 - there are reasonable concerns for personal safety, such as late night travel.
- 3.10 A licensed taxi company should be used on all occasions. Full journey details and the reason for using a taxi must be made clear on the claim form.
- 3.11 A receipt for the fare must be obtained and attached to the claim form.

Private motor vehicle travel

Basic insurance requirements for private motor vehicle

- 3.12 Before a claim for the use of a private motor vehicle on official business can be considered, the claimant must satisfy certain motor vehicle insurance conditions. This applies to all claims under the standard motor mileage rate or public transport rate. These conditions are as follows:
- 3.13 Standard motor mileage rate
- the insurance arrangements must provide full comprehensive cover, and includes business use for the vehicle in question

- the insurance will need to include an undertaking that the motor mileage allowance which may be claimed, is not seen as a payment for hire or reward
- the insurance cover will not be affected in the event the employee carries business related cash or equipment in the private motor vehicle
- in the event of any claim against the employee's insurance policy, the employee undertakes not to seek recovery from the Commission of any excess that may have to be paid.

3.14 Public transport rate

- the insurance arrangements are the same as that required (above) for claims under the standard motor mileage rate, except that, as a minimum, there must be basic third-party cover (as opposed to comprehensive cover).

3.15 A copy of a valid driving licence and business insurance document covering the private vehicle must be supplied to Finance in advance of first use of the vehicle. Furthermore, when making a claim for reimbursement of the use of a private motor vehicle on official travel, employees will be required to declare on the travel and subsistence claim form that the particular insurance requirements have been understood, and that the appropriate level of cover is still in place.

Travel by private motor vehicle

3.16 The Commission encourages staff to use public transport wherever possible for business purposes. Private vehicles may, however, be used where consistent with business needs. Before a private motor vehicle is used for official travel, an employee must obtain **prior** approval from the line manager. The prior approval process should consider the appropriateness of using the private motor vehicle by reference to the following points:

- the nature of the journey
- the potential saving in official time and impact on efficiency
- the availability and suitability of alternative public transport
- the cost effectiveness of using alternative modes of transport, for example, a self-drive hire vehicle
- whether the travel can be completed as a passenger in another vehicle, or whether two (or more) employees are able to share the vehicle for the journey.

3.17 In the event that the use of a private motor vehicle by an employee on official duties will be a regular occurrence, the employee's line manager may waive the requirement for prior approval before use, after the first claim for reimbursement has been made.

Motor mileage allowances

- 3.18 Claims for the reimbursement of the cost of travel by private motor vehicle may be made at either:
- the 'standard mileage' rate (two levels)
 - or the 'public transport mileage' rate.
- 3.19 The current rates are set out as part of Appendix A – UK travel and subsistence rates and allowances.
- 3.20 The claim for mileage will be based upon the actual distance travelled using the shortest practicable route.

Standard mileage rate

- 3.21 The standard mileage rate is claimed when:
- an employee uses their own private motor vehicle on official travel, which could not otherwise be practically made by public transport
 - the insurance conditions set out in the section 'Basic insurance requirements for private motor vehicles' have been met.
- 3.22 There are two levels of the standard mileage rate in each financial year:
- the 'higher' level may be claimed for the first 10,000 miles undertaken on official travel
 - all subsequent mileage (to the first 10,000 miles) on official travel is claimed at the 'lower' level.

Public transport mileage rate

- 3.23 The public transport rate is claimed when:
- The employee uses a private motor vehicle voluntarily for official travel, but which could be made without difficulty by public transport;
 - The insurance conditions set out in the section 'Basic insurance requirements for private motor vehicles' have been met.
- 3.24 The reimbursement of a claim at the public transport rate does not indicate that the Commission recognises the use of the private motor vehicle for any future claims under the standard mileage rate (which requires additional insurance conditions to be met).
- 3.25 No liability will be accepted by the Commission, from employees claiming the public transport rate, in the event of any accident, damage, injury or death, beyond that which would exist, if the private motor vehicle had not been used.

- 3.26 An employee's claim at the public transport rate for official travel, which would have been more cost effective to make by public transport, will be restricted to the notional cost of travelling by public transport.

Other motor vehicle travel related allowances and costs

Passenger supplement

- 3.27 Employees who use their private motor vehicle to carry Commission employees on official business may claim a passenger supplement for each employee. The current rates are set out as part of Appendix A – UK travel and subsistence rates and allowances.

Disabled drivers

- 3.28 If an employee is disabled and unable to use public transport, they may use their private motor vehicle and claim the standard mileage rate for all official travel. They must also comply with the requirements set out in the section on 'Basic insurance requirements for private motor vehicles'.

Accepting lifts

- 3.29 Employees accepting lifts for official travel from another employee, or someone not employed by the Commission, may not claim for any travel costs.

Disruption of public transport

- 3.30 In the event of a major disruption to public transport, employees may be eligible to claim actual and reasonable excess travelling expenses for the 'home to work' journey.

Garage and parking fees

- 3.31 Employees may claim a reimbursement of the actual and reasonable cost of necessary and essential garaging and parking fees if they use their private motor vehicle on official travel. This must be supported with a receipt.

Tolls and ferries

- 3.32 Toll and ferry charges will be reimbursed at cost when supported with a receipt. However, the claimant should satisfy themselves that it is an effective use of Commission funds. Reasons for using a toll road or ferry must be made clear on the claim form.

Fines and penalties

- 3.33 The Commission expects all employees to comply with the Highway Code and relevant local authority parking regulations. No claim will be accepted by the Commission for any fines, infringement fees, or penalties incurred by employees on official travel.

Satellite navigation systems

- 3.34 Where the use of a private motor vehicle is a regular occurrence, the employee's line manager may request a Commission satellite navigation system (sat-nav) for the employee to use on official business. The sat-nav will remain the property of the Commission and must be returned on request. The Head of ICT must authorise the purchase of any new sat-navs.
- 3.35 Where an employee intends to use their own personal sat-nav, they will not be reimbursed for any part of it.

Corporate breakdown cover

- 3.36 Where an employee uses their personal private vehicle on Commission business at least 75% of the time, the employee's line manager may request for that vehicle to be covered as part of the Commission's corporate breakdown cover.
- 3.37 Written confirmation will be required from the employee's line manager stating they are satisfied that the employee's private vehicle is used on Commission business at least 75% of the time. The basis for arriving at that conclusion must also be confirmed, for example the proportion of miles accumulated on official business against the total amount of miles actually accumulated over the course of the financial year.
- 3.38 Where an employee intends to use their personal breakdown cover, they will not be reimbursed for any part of it.

Private motor cycle / bicycle travel

- 3.39 Employees using a motor cycle or a bicycle for official travel may claim the appropriate allowance. The current rates are set out as part of Appendix A – UK travel and subsistence rates and allowances.
- 3.40 The Commission has a policy which enables employees to apply for an advance of salary towards the cost of purchasing a bicycle up to the value of £400. Employees should note that a condition of this offer is that they will be expected to use the bicycle as a regular part of the 'home to work' travel.

Late working travel arrangements

- 3.41 Employees who are required to work past 2100 hours may, with the prior agreement of their line manager, claim reimbursement for the reasonable cost of transport home, providing:
- public transport between the place of work and home has ceased
 - or it would not be considered reasonable to expect the employee to use public transport

- and the number of journeys claimed in any one month does not exceed five; therefore it is not a regular occurrence.

4 Subsistence in the UK

Day subsistence

- 4.1 The cost of meals and other incidental expenditure incurred by an employee on official travel will be reimbursed by way of subsistence payments. The Commission has taken this approach, to minimise the management difficulties faced in reaching agreement on what is 'reasonable', in each circumstance. It is recognised that employees will sometimes actually incur costs above, and below, the level of the subsistence allowance but that, over time, there should be no overall gain or loss.
- 4.2 It is important to note that employees must actually incur a cost, e.g. a meal, while on official travel, before they can make a reimbursement claim for a day subsistence payment. Claims for day subsistence will need to be self certified to confirm that expenditure has been incurred..
- 4.3 Employees may claim day subsistence when undertaking official travel that does not involve an overnight stay, and when expenditure has been incurred on meals or other business related expenditure. The subsistence allowances cover two different time periods:
- over five and up to ten hours
 - over ten hours
- 4.4 All such claims will be reimbursed up to the limits set out as part of Appendix A – UK travel and subsistence rates.
- 4.5 Day subsistence may not be claimed when the employee is provided with meals at public expense during the official travel.

Overnight subsistence

- 4.6 Employees may claim overnight subsistence, in lieu of day subsistence, when they are required to stay away from home overnight on official travel. The overnight subsistence limit covers meals for each 24 hour period the employee is away on official travel from the permanent workplace.
- 4.7 As with day subsistence, the cost of meals and other incidental expenditure incurred by an employee on official travel will be reimbursed by way of subsistence payments.
- 4.8 It is important to note that employees must actually incur a cost e.g. a meal, while on official travel, before they can make reimbursement claim for overnight subsistence. Claims for overnight subsistence will need to be self certified to confirm that expenditure has been incurred.

4.9 All such claims will be reimbursed up to the limits set out as part of Appendix A – UK travel and subsistence rates.

4.10 Overnight subsistence may not be claimed:

- in conjunction with day subsistence for the same time period
- when the employee is provided with meals at public expense during the official travel

4.11 For details on the reimbursement of bed and breakfast, please refer to the 'Accommodation' section below.

Personal incidental expenditure

4.12 For each overnight stay away from home, employees may claim for personal incidental expenditure up to the limit set out as part of Appendix A – UK travel and subsistence rates.

4.13 This is additional to overnight subsistence and covers items such as telephone calls home, newspapers and toiletries.

Residential training courses, seminars and conferences

4.14 Employees attending a residential training course (including courses run by third parties), a seminar, or a conference for which the Commission meets all accommodation related expenses, may also claim for personal incidental expenditure for each night spent away from home. The limit for this is set out as part of Appendix A – UK travel and subsistence rates.

5 Accommodation in the UK

- 5.1 Where employees are required to stay away overnight on official business, the Commission will arrange and pay for accommodation, directly in most cases. The Commission has limits for such accommodation costs which are set out as part of Appendix B – UK accommodation rates and allowances and is reviewed annually.
- 5.2 To make a reservation, employees should contact their administration support who will locate a suitable hotel via the Expotel reservation system on a bed and breakfast rate. This allows the Commission to take advantage of discounts negotiated with Expotel as well as administrative savings associated with central bookings. There is no obligation on employees to seek lower rates for hotels, but if employees find that they are paying significantly higher rates for the same package than they could otherwise obtain, then they should forward details to the Commission Finance team.
- 5.3 If circumstances dictate that it has not been possible for employees to use the central booking system, the cost of bed and breakfast accommodation will be reimbursed according to actual receipted expenditure. The amount reimbursed is subject to the limits set out in the 'Travel and subsistence rates and allowances' section. Receipts for the actual expenditure must be attached to the Claim Form.
- 5.4 If employees are required to stay in specified accommodation for example a conference hotel or to accompany official visitors or are unable to find accommodation within reasonable distance of the official travel destination, and the actual costs are expected to be higher than the accommodation limits set, permission must be sought from their line manager, **prior** to booking the accommodation. This may also apply to disabled employees where the hotel of preference is unable to accommodate the special needs of the employee concerned.

Staying with friends and relatives

- 5.5 In the event an employee stays overnight in the official travel destination with friends or relatives and therefore does not claim for overnight subsistence and hotel accommodation, they may claim a 24 hour subsistence rate in order to make some contribution to their host's costs. The limit for this is set out as part of Appendix B – accommodation rates and allowances.
- 5.6 This allowance is in lieu of claiming reimbursement for overnight subsistence; however the personal incidental expenditure may still be claimed.

6 Travel overseas

- 6.1 Employees required to travel outside the UK on official business, including attendance at industry and/or educational conferences, should have that travel approved by a Director, given the high profile nature of such expenditure.
- 6.2 Claims for reimbursement of travel expenditure incurred on the official travel will be made in a similar way to domestic official travel and must be supported with receipts.

Air travel

- 6.3 As with UK travel, the Commission has a central booking process which all employees should normally use when booking air travel.
- 6.4 Employees who arrange their own flights and fares must obtain approval for the proposed expenditure from their line manager, **prior** to confirming the booking, who will need to satisfy themselves that this represents better value than using the Commission's central booking facility.
- 6.5 Employees must ensure that all claims represent value for money and will therefore be reimbursed all actual costs supported with receipts. Information on suitable flights and fares should be sourced through the Commission's preferred travel advisor.
- 6.6 Employees are expected to use economy class air travel, and where practical, take advantage of any discounts available.
- 6.7 Business or first class travel, with **prior** approval, may be permitted exceptionally; however, the claimant should satisfy themselves that it is an effective use of Commission funds and the reason will stand up to public scrutiny. Reasons for travelling first class must be made clear on the claim form and could include no economy seat or alternative journey option available.

Visas, inoculations and travel insurance

- 6.8 Employees requiring visas or specific inoculations for official travel overseas may claim a reimbursement for the actual costs incurred when supported with a receipt.
- 6.9 Employees will be responsible for the cost of obtaining or updating their own passports.
- 6.10 Employees must ensure they have an appropriate level of medical and travel insurance cover for the countries they are visiting on official travel. The cost of medical and travel insurance obtained for the purpose of the official travel overseas may be claimed on the basis of actual costs incurred. However, where an employee

intends to use their own personal multi-trip medical and travel insurance policy, they will not be able to make a claim for part, or all, of the cost of the policy (This is not covered by the tax dispensation).

7 Subsistence and accommodation overseas

- 7.1 The following section covers official travel overseas for a period of less than four months at any one time. In the unlikely event that employees will be required to spend a period in excess of four months overseas, they should contact Finance for advice.
- 7.2 The Commission has adopted the Foreign and Commonwealth Office (FCO) rates for determining accommodation and subsistence limits for use by employees undertaking official travel overseas. These are set rates for most countries, and occasionally there will be variations within countries according to region.
- 7.3 FCO closely monitor the changes in living costs abroad, and these rates are regularly updated. Finance has an up to date list of the countries covered and the FCO rates.
- 7.4 When official travel overseas is undertaken, the UK accommodation and subsistence limits will apply from the time that an employee leaves home to the time of actual departure for the overseas destination. Overseas subsistence limits will commence on arrival at the overseas destination and continue until departure for the return travel home. The UK subsistence rates will recommence when the employee arrives back in the UK and arrives at home (or work).

Overseas day subsistence

- 7.5 For official travel overseas which does not qualify for the 24 hour subsistence (FCO) rate, the overseas day subsistence rate may be used to claim reimbursement of costs.
- 7.6 The overseas day subsistence rate may be claimed for absences of periods over five and ten hours.

Overseas overnight subsistence and accommodation

- 7.7 The same principles apply with regard to booking overseas subsistence and accommodation as those set out in this policy for UK subsistence and accommodation.
- 7.8 Expenditure will be reimbursed up to the limits set out as part of Appendix C – overseas rates and allowances. These limits intended to cover:
- actual receipted expenditure for accommodation
 - expenditure on meals as needed including breakfast, lunch, dinner and tea/coffee in each 24 hour period. (In the event one or more meals are provided at no cost, these must be deducted from the claim at the prescribed rate)
 - actual receipted expenditure for any local travel.

Other overseas travel costs

Personal incidental expenditure

7.9 For each overnight stay overseas employees may claim for personal incidental expenditure up to the limit set out as part of Appendix C – overseas rates and allowances.

7.10 This is additional to overnight subsistence and covers items such as telephone calls home, newspapers and toiletries.

Travel overnight

7.11 The 24 hour subsistence (FCO) rate is not payable for the duration of travel overnight, when meals and sleeping arrangements are covered by the fare.

8 Exceptional cases

- 8.1 There may be exceptional cases where the strict application of the travel and subsistence policy leaves an employee at a significant financial loss, either because the policy is not equitable in the particular circumstances or because the circumstances are not covered by the policy.

- 8.2 The Director of Finance may consider making a discretionary payment in these circumstances provided that the expenses were necessarily incurred on official business taking account any gains that have been received by the employee through the payment allowances.

- 8.3 It should be noted that discretionary payments of this nature will not necessarily be covered by the Commission's dispensation, and may be taxable in the hands of the employee.

9 Tax implications

- 9.1 The travel and subsistence policy has been reviewed by HMRC, which has issued a dispensation covering the expenditure and allowances which may be reimbursed to employees who undertake official travel, without further tax implications for the Commission, or the employee.
- 9.2 It is important to note that, from an HMRC perspective, the employee making the claim for reimbursement of business related expenditure under this policy is ultimately accountable for any personal tax which may arise where the claim for reimbursement is considered outside the current dispensation. It is therefore in the interest of the employee to be as explicit as possible in completing the expense claim form and to maintain personal records of expenses claimed. In particular where an employee self certifies that they have incurred subsistence costs and has claimed the full subsistence or incidental expenditure payment HMRC may require them to establish that they have not obtained a taxable benefit by receiving more overall in subsistence payments than the costs necessarily incurred. It is therefore in the individual's interests to retain receipts or other details of such expenditure.

Appendix A – UK travel and subsistence rates

The following tables detail the rates and allowances for Commission employees when making claims for reimbursement of costs incurred on official travel either within the UK or overseas.

Travel within the UK

Nature of expenditure	Nature of reimbursement	Receipts required?
Public transport (bus, rail, air, taxi)	Actual cost supported with receipts	Yes

Mileage allowances for business use			
Nature of expenditure	First 10,000 miles in financial year	Each mile over 10,000 in financial year	Receipts required?
Standard rate	40p	25p	No
Public transport rate	24.3p	24.3p	No
First passenger supplement	2p	2p	No
Each additional passenger	1p	1p	No
Motor cycle	24p	24p	No
Bicycle	20p	20p	No

UK day subsistence

Nature of expenditure	Nature of reimbursement	Receipts required?
Subsistence over five hours and less than 10 hours	Allowance of £5.00 providing that actual expenditure has been incurred	Not if self certification provided
Subsistence over 10 hours	Allowance of £10.50 providing that actual expenditure has been incurred	Not if self certification provided

UK overnight subsistence

Nature of expenditure	Nature of reimbursement	Receipts required?
Overnight subsistence - Allowance covers all meals	Allowance of £21.00 providing that actual expenditure has been incurred	Not if self certification provided
Personal incidental expenditure	£5 for each overnight stay away from home	Not if self certification provided

Appendix B – UK accommodation rates

Accommodation within UK

Nature of expenditure	Nature of reimbursement	Receipts required?
Bed and breakfast hotel - London	Actual up to £120	Yes
Bed and breakfast hotel - Birmingham	Actual up to £95	Yes
Bed and breakfast hotel - Elsewhere	Actual up to £85	Yes
Staying with friends / relatives	£21 for each overnight stay. To be claimed in lieu of subsistence and hotel accommodation	No

Appendix C – Overseas rates

Travel overseas

Nature of expenditure	Nature of reimbursement	Receipts required?
Transport to destination	Actual cost supported with receipts	Yes
Local travel	Actual cost supported with receipts	Yes
Visas and inoculations	Actual cost supported with receipts	Yes
Travel insurance	Actual cost supported with receipts (except when covered with personal multi-trip policy)	Yes

Overseas day subsistence

Nature of expenditure	Nature of reimbursement	Receipts required?
Subsistence over 5 hours and less than 10 hours	Actual up to FCO worldwide subsistence rate to country	Not if self certification provided
Subsistence over 12 hours	Actual up to FCO worldwide subsistence rate to country	Not if self certification provided

Overseas overnight subsistence

Nature of expenditure	Nature of reimbursement	Receipts required?
Overnight subsistence - Allowance covers all meals	Actual up to FCO worldwide subsistence rate to country	Not if self certification provided
Personal incidental expenditure	£5 for each overnight stay overseas	Not if self certification provided

Overseas overnight accommodation

Nature of expenditure	Nature of reimbursement	Receipts required?
Bed and breakfast hotel	Actual up to FCO worldwide subsistence rate to country for room rate and breakfast	Yes