



TRAVEL AND EXPENSES POLICY

APPENDIX – UK

FUEL REIMBURSEMENT

Company Car Drivers

Company Car drivers are provided with a fuel card for use in the UK only. The card may only be used for fuel and oil purchases. The employee must also reimburse the Company for private mileage. This needs to be actioned monthly via expense claims. Employees must ensure business and personal mileage are recorded accurately.

The employee must pay & reclaim for fuel purchases outside of the UK.

Cash Allowance Drivers

Employees with a Cash Allowance driving their own vehicle should pay for their fuel themselves (NOT using a Corporate credit card) and claim the business mileage only. Cash allowance drivers are reimbursed at the published rates for Company car drivers.

Private Car Drivers

Employees without a cash allowance driving their own vehicle for business use should pay for their fuel themselves and claim their business mileage using an expense claim form.

Reimbursement Rates

Reimbursement mileage rates for all users are in line with the published HMRC advisory rates which are detailed on the relevant Expense Claim form. These rates are reviewed periodically by the HMRC.

MEAL ALLOWANCES

The following allowances may be claimed on expenses. Receipts must be provided.

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|-------------------------------|------------------------------|--|--|
| Up to £8 | Breakfast | If started before 6.30 am as required to be on site at 9 am | Must provide receipt |
| Up to £25 | Dinner | If working greater than 10.5 hours away from home | Must provide receipt |
| £25 | <i>Staying with Friends</i> | <i>Covers an overnight stay while working away from home</i> | <i>Discontinued</i> |
| £30 max | Dinner | Claimable when overnight in a hotel | Must provide receipt or itemised invoice |
| £16 max £20 max £40 max | Breakfast Lunch Dinner | Claimable when overnight in a hotel overseas. | Must provide receipt or itemised invoice |