

# ACCOUNTS AND TAXATION CENTRE

## EXPENSE CLAIMS GUIDE

Expenses claim policy has been prepared by tax experts and employment Specialists. Though we may not ask, but receipts and evidence are needed for all expenses claimed through us. This protects you and your recruitment agency from any inquiries from the HMRC. You can only claim expenses that “you have incurred wholly, necessarily and exclusively in the performance of your employment duties”.

Pre-requisites to claim expenses

- Write your name, date and sign the expense claim form.
- You can only claim expenses not agreed by the agency or hospitals
- For any claims other than the standard allowances you will have to post us your original
  - receipts
- Expenses should have incurred after the date of registration with us and should be claimed
  - within three months from the date of expenditure incurred
- Expenses should be incurred during the working day only
- The receipts should clearly show the date and amount

## TRAVEL EXPENSES

You can claim your travel expenses for travelling to the place of temporary employment only.

### Own Car / Motorcycle / Bicycle:

If you are using your own car you can claim mileage at 40p per mile for the first 10,000 miles and 25p per mile thereafter by mentioning your mode of transport and journey details. If you are using a motorcycle you can claim 24p per mile and 20p per mile for a bicycle. When you are entering miles on the claim form you can mention the postcodes and we can compute the mileage for you. Always mention your journey dates and whether you want to claim one way or return journey.

*- To claim this we recommend that you fax, email or post us your original fuel receipts and mention mode of transport is own car/motorcycle/cycle*

### Public transport:

You can claim your travel fares when you use a taxi, bus, rail or tube provided you post us your original receipts. If you use an Oyster Card you will have to provide us your statement of journey details from <http://www.tfl.gov.uk/> or your last 7 days journey details generated at the tube station.

In case you use a weekly/monthly travel card you will have to send us a photocopy of the card and we will allow the expenses on a proportionate basis.

*- To claim this please post us the original receipts and if you are using oyster card please mention the tube/bus station names*

### **Flight and Ferry tickets:**

In case you are not resident of UK and you come specifically to do only locum jobs in UK, you can claim your flight or ferry charges for the journey from the country of origin to UK.

*- To claim this please post us the original receipts along with a photocopy of bank / credit card statement for payment proof*

### **Car Rental:**

You can claim your car rental for the days of locum duties. When you claim this you cannot claim for additional mileage allowance.

*- To claim this please post us the original receipts*

### **Parking, Toll, Congestion Charges:**

Car parking, Toll and Congestion charges can be claimed provided you send us the original receipts. We understand that there are some parking facilities and toll charge booths which do not provide receipts or when you leave the car parking the automated gates or exit attendants retain the tickets. In such cases please mention the name of parking facility or Toll booth used and clearly mention the reason for not being able to submit the original receipts.

*- To claim these please post us the original receipts or write detailed reason for not submitting receipt with the name of parking facility/toll booth*

### **SUBSISTENCE ALLOWANCE**

You can claim your meal expenses consumed whilst travelling for locum purposes. To qualify for claiming the food expenses

- The travel must be in the performance of your duties to a temporary place of work
- You should be absent from your normal place of work or home for a continuous period in excess of five hours or ten hours
- You should have incurred a cost on a meal (food and drink) after starting the journey

Meal Receipts:  
You are eligible to claim a maximum amount of £6.00 for breakfast, £7.00 for lunch and £18.00 for dinner depending upon your locum hours. You will have to mention the amount as per the receipts in the food receipts column.

*- To claim this please post us the original meal receipts with date and amount*

Standard food Allowance (without receipts):

If you do not have the original meal receipts or you don't get the receipts in the hospitals you can claim your meal expenses as below

**Breakfast rate** (\*irregular early starters only) - A rate of up to £5.00 may be claimed when you leave home earlier than usual and before 6.00 am and incur a cost on breakfast taken away from your home. If you regularly leave home before 6.00 am because, for example, if you work an early shift you would not be entitled to use the breakfast benchmark scale rate. One meal rate (Five hour rate) - A rate of up to £5.00 may be claimed when you are away from your home/normal place of work for a period of at least five hours and incurred a cost on a meal.

Two meal rate (Ten hour rate) - A rate of up to £10.00 may be claimed when you are away from your home/normal place of work for a period of at least ten hours and incurred a cost on a meal or meals.

Late evening meal rate (\*irregular late finishers only) - A rate of up to £15.00 may be claimed only when you have to work later than usual for more than 10 hours and finishing work after 8.00 pm having worked your normal day and have to buy a meal which you would usually have at home.

*- To claim this please mention appropriately £5/£10/£15 in the standard food allowance column depending upon the total number of hours you have been away from home for your locum*

\*Early starter and late finisher rates:

The early starter and late finisher rates are for use in exceptional circumstances only and not intended for doctors with regular early or late work patterns. Where employees are required to start early or finish late on a regular basis, the over five hours or over ten hours rates could be claimed provided all the other qualifying rules are satisfied.

## **ACCOMMODATION EXPENSES**

### **Hotel, B&B, Hospital,**

When you are working away from your home you can claim overnight accommodation expenses for staying in a hotel, bed & breakfast or a hospital accommodation and a reasonable level of refreshments.

*- To claim this please post us the original receipts with clear dates of accommodation and amount*

### **Rental Accommodation:**

If you are working more than 50 miles away from your permanent home and you rent a flat or accommodation near your place of temporary accommodation, you can claim for the monthly rental of temporary accommodation. You cannot claim the rent if you are staying with your family.

*- You will have to provide a proof of your permanent residence, copy of the rental agreement of temporary accommodation along with the original receipt of rental payments to meet the HMRC Dual Purpose rules, stating that you are only claiming the rent for the working days.*

## **OVERNIGHT INCIDENTAL EXPENSES**

For every night of accommodation you can claim overnight incidental allowance of £ 5.00 without receipt per night for the cost of a newspaper, laundry and telephone calls to home made from your hotel. You can also claim incidental expenses if you have a free accommodation. In order to claim the expense in such case please mention in the accommodation column that you had a free accommodation and write £ 5.00 in the incidental column.

## **PROFESSIONAL SUBSCRIPTION AND FEES**

You can claim your professional subscriptions of professional bodies and learned societies as mentioned in the HMRC website <http://www.hmrc.gov.uk/list3/> . We need the original receipts.

*- To claim this please post us the original receipts*

## **TRAINING AND TUITION COSTS**

You can claim certain training fees or tuition costs for pursuing a short term course or training which is mandatory or is required for your employment. You can only claim the course fees and not the exam fees. Any training for personal developments or event involving leisure activities cannot be claimed for tax relief.

*- To claim this please post us the original receipts*

## **PROFESSIONAL BOOKS, PERIODICAL, JOURNALS**

You can claim your medical books, periodicals and journals required for your employment or in reference to your employment duties. You cannot claim any general reference books or journals.

*- To claim this please post us the original receipts with names of books/periodicals*

### **TOOLS AND EQUIPMENTS**

You can claim your medical tools and equipments like stethoscope etc. You can also claim your laptop, printer, scanner and fax machine used for your employment duties provided you post us your original receipts. Please note that you should have purchased these after the date of registration with Locums Limited and the receipts should not be more than 3 months old. A maximum value of £ 500.00 per annum can be claimed for laptop hardware and software expenses.

*- To claim these please post us the original receipts with your name, type of equipment, amount and date.*

### **PROFESSIONAL PROTECTIVE CLOTHING**

You can claim protective clothing necessary for your work which may include safety clothing or clothing which is a necessity for the purposes of the job being carried out and is purchased only from specialised stores. Please note that protective clothing does not include your office wear.

*- To claim this please post us the original receipts*

### **TELEPHONE EXPENSES**

You can claim your telephone expenses by providing itemised bills and highlighting the business calls. You cannot claim line rental or calls made under the free airtime.

*- To claim this please post us the original highlighted itemized bill*

### **SUNDRY EXPENSES (Office stationery and postage)**

You can claim your "reasonable" working related cost of office stationery like letter head, envelopes, postage and other expenses like photocopying or fax charges.

*- To claim this please post us the original receipts*

**Disclaimer:** This guide does not constitute a legal undertaking. Accounts and Taxation Centre will not be responsible for any loss from the information contained herein. Accounts and Taxation Centre completely reserves the right to reject claims when necessary to abide by the HMRC guidelines.