

## Guidance relating to NWP travel expenses based on adoption of HMRC business mileage tax relief rules (guidance from BDO UK Feb 2016)

The below scenarios are taken from the [HMRC guidance](#) where full details, and further guidance can be found.

### Scenarios:

1. Sgt Bob Jones applies to an advert for temporary promotion as Inspector. The promotion is for 4 months. The location of the post is Colwyn Bay, 30 miles further away from Bobs home post in Caernarfon (normal place of work) - total of 40 miles from Bobs home Bob will return to his home post after the 4 months. Is Bob entitled to relief (and therefore in NWP to claim expenses) home to new work place under 3.13 (Temp work place), or is Colwyn Bay his new depot/permanent base and he is therefore entitled to no payment?
  - A. Colwyn Bay is a temporary workplace, for a period not exceeding 24 months, and therefore the full journey between Bob Jones' home and CB qualifies for mileage claim.
  
2. Sgt Alun Smith is told to move temporarily to a promoted Inspector post. The promotion is for 4 months. The location of the project is Colwyn Bay, 30 miles further away from Alun's home post in Caernarfon (normal place of work) - total of 40 miles from Alun's home. Alun will return to his home post after the 4 months. Is Alun entitled to home to work under 3.13 (Temp work place), or is Colwyn Bay his new depot/permanent base and is therefore entitled to no payment?
  - A. Colwyn Bay is a temporary workplace, for a period not exceeding 24 months, and therefore the full journey between Alun Smith's home and CB qualifies for mileage claim.
  
3. Sgt Dave Davies is told to move temporarily to work on a project. The project is for 4 months. The location of the project is Colwyn Bay, 30 miles further away from Dave's home post in Caernarfon (normal place of work) - total of 40 miles from Dave's home. Dave will return to his home post after the 4 months. Is Dave entitled to home to work under 3.13 (Temp work place), or is Colwyn Bay his new depot/permanent base and is therefore entitled to no payment? Dave has not been temporarily promoted and is therefore not getting additional payment for the move.
  - A. Colwyn Bay is a temporary workplace, for a period not exceeding 24 months, and therefore the full journey between Dave Davies' home and CB qualifies for mileage claim.
  
4. Sgt Steve Jones is told to move temporarily to work on a project. The project is for 4 months. The location of the project is Colwyn Bay, 30 miles further away from Steve's home post in Caernarfon (normal place of work) - total of 40 miles from Steve's home. Steve also has to travel further

down the force for meetings on regular occurrences, often a total of 140 miles from Steve's home. Steve will return to his home post after the 4 months. Is Steve entitled to home to work under 3.13 (Temp work place), or is Colwyn Bay his new depot/permanent base and is therefore entitled to no payment? Is Steve entitled to home to work for the full 140 miles when he travels there direct on the occasions that he does, or only from home to Colwyn Bay? Steve has not been temporarily promoted and is therefore not getting additional payment for the move.

**A. Colwyn Bay is a temporary workplace, for a period not exceeding 24 months, and therefore the full journey between Steve Jones' home and CB qualifies for tax relief purposes. In addition, His journey's to other locations to attend meetings are 'business' journeys, whilst in the performance of his duties, and thus qualifies for a mileage claim.**

5. Sgt Phil Evans applies to an advert for temporary promotion as Inspector. The promotion is for 4 months. The location of the post is Colwyn Bay, 30 miles further away from Phil's home post in Caernarfon (normal place of work). Phil will also work from his original office 2 days a week in Caernarfon. Is this classed as two permanent places of work? Is Phil entitled to home to work under 3.13 (Temp work place), or are both classed as his permanent workplace - if so what is he entitled to?

**A. Colwyn Bay is a temporary workplace, for a period not exceeding 24 months, and therefore the full journey between Phil Evans' home and CB qualifies for a mileage claim (as would journey's between Caernarfon and CB). Journeys between Phil Evans home and Caernarfon (a permanent workplace) do not qualify since this is treated as a 'normal' home to work commuting journey and therefore private motoring.**

6. Sgt Pete Jones is told to move temporarily to a promoted Inspector post. The promotion is for 2 weeks to cover sickness. The location of the post is Colwyn Bay, 30 miles further away from Pete's home post in Caernarfon (normal place of work) - total of 40 miles from Pete's home. Pete has to stop off each day at his home post location in Caernarfon for briefings, and/or to pick up his airwaves device. Pete will return to his home post after the 2 weeks. Is Pete entitled to home to work under 3.13 (Temp work place), or is Colwyn Bay still his depot or base as he has to pick up items. If so, is Pete entitled to claim from Caernarfon to Colwyn Bay as he will be travelling in works time in his own car?

**A. On occasions where Pete Jones travels directly from his home to Caernarfon (or the reverse) that journey does not qualify for a mileage claim since this is treated as a 'normal' home to work commuting journey and therefore private motoring. Other journeys (i.e. from Pete Jones home to Colwyn Bay and CB to his home [without a 'break' in the journey to visit Caernarfon] and/or journeys between Caernarfon and CB) mileage claims.**

7. Chief Inspector Jones' main office is Colwyn Bay and this is where he mainly works from, however most days he has to travel to other locations in the force to visit police stations for meetings. Sometimes he will stop off at Colwyn Bay first, other times he will travel direct to a different location, and then on to another location. What is Chief Inspector Jones entitled to claim under the different circumstances?

- A. On occasions where Cl Jones travels directly from his home to Colwyn Bay (or the reverse) that journey does not qualify for a mileage claim since this is treated as a 'normal' home to work commuting journey to his 'normal' workplace and therefore private motoring. Other journeys (i.e. from Cl Jones home to other locations for work purposes and/or journeys between CB to other locations to attend meetings) qualify for mileage claims.
- 8. Jane applies for a job with a contracted location of Colwyn Bay, After two years the line management changes and the new line manager is in St Asaph. Jane primarily works from St Asaph after that, although the contract still states Colwyn Bay. Jane lives nearer to St Asaph than Colwyn Bay, St Asaph being 5 miles away from Janes home, and Colwyn Bay being 15 miles away. Is Jane entitled to claim from home to St Asaph despite the journey being shorter?

  - A. No, Jane's permanent workplace changed from Colwyn Bay to St Asaph and, as a result, journey's between her home and St Asaph are home to work commuting journeys (i.e. a private rather than business journey).

**HMRC approved flow chart**

**Are your expenses taxable?**

