Completion of the SBS Travel Claim Form

This is a full step by step guide for the completion of your Travel Claims. All Travel claims must be two sided and facing the same way. The Certification side must be completed and authorised in full for every claim. The details of the claim on the reverse must also be completed and totalled in full.

1. Certification

If any data is not present or if the claim design has been changed in any way this will result in the claim not being processed and returned to your Manager or the HR department.

The Number of the Trust and Name of your Trust. - This information should be pre-printed on the Travel Claim. If you use a travel form with Name and Number of another organisation it will not match your assignment number and the claim cannot be processed.

1.1 Month and Year of the Claim – Complete in full

1.2 Initials and Surname – Complete in full as shown on your payslip.

1.3 Assignment Number – As shown on your Payslip, please use the correct assignment number applicable to the Travel Claim.

1.4 Address – Complete in full

1.5 Department/Location/Job Title – As shown on your payslip, complete in full.

1.6 Make and Model of Vehicle – Complete in full. Ford Fiesta, Mazda MX5, BMW 3 Series etc.
   - Non Car Users (Public Transport, Motorcycle, Pedal Cycle) – If you are not a car user but wish to claim for expenses, please insert under the heading “Make and Model of Vehicle” either Public Transport, Motorcycle or Pedal Cycle.

1.7 Lease Car User – Please place a circle around this field if you are a Lease Car User

1.8 Engine Cubic Capacity – Please complete where applicable.

1.9 Registration Number – Please complete where applicable

1.9 Return Journey – Home to Base by the shortest practicable route. To be completed by all motorised users.

1.10 Employee Signature – The form must be signed by the claimant on EVERY claim.

1.11 Head of Department Signature – The form must be authorised by the manager on EVERY claim.

1.12 Printed Name and Title of Head of Department - this also must be completed by the manager or the claim will be invalid and not be processed.
2. Completion of the Details of the Travel Expenses

Where information is not fully completed or totalled the Travel Claim will be returned to your manager or the HR dept unpaid.

You are required to complete the Travel Claim as stated below to enable us to process the claim correctly.

2.1 Date – Please insert the Day, Month and Year as follows—05/11/07

2.2 Places visited and Purpose – Please state in full where you started your journey, where you visited, the purpose and where the journey ended. (Description Southampton, Portsmouth etc is not sufficient)

2.3 Base to Place Visited and Return – This must be completed in all cases (expect Community Staff working from home). This is limited to the distance which would have been travelled if the journey had started and finished at the designated base.

2.4 Overall Miles from the start of the journey to the end of the journey – Mileage should be as above or the actual distance travelled.

2.5 Mileage Claimed - The mileage claimed should be the lesser figure of the last two columns stated above. Transfer of the miles to be reimbursed to the correct Taxable or Non Taxable column is critical to the processing of the claim. Please ensure you follow the guidelines in paragraph 3.

2.6 Passenger Mileage – Enter the name of the passenger and the mileage associated with the journey. Lease Car Users cannot claim Passenger Mileage or for carrying heavy or bulk equipment

2.7 Rail and other Travel Expenses – Please state clearly the description relating to the amount claimed. Car Parking, Rail Ticket, Ferry Ticket etc.

2.8 Time – for Subsistence claims - Subsistence payments should be made in accordance with the relevant Whitley Council or A/fc Handbook as determined by the Trust.

a. Out and In times must be completed
b. Alcohol will not be reimbursed.
c. Where receipts are not attached – Payment will be treated as taxable.

2.9 Totals – All columns which require reimbursement must be totalled.
3. **Completion of the “Mileage Claimed columns”**

This section provides advice on how to complete the appropriate mileage claimed columns on the Travel Claim Form.

Your Manager should be able to tell you if you are to claim as a Standard, Regular, Lease, Excess or Public Transport User;

3.1 **Standard Users** infrequently use their car and travel less than 3,500 miles per year.
   - Normal Business miles – Non Taxable,
   - *On-Call Miles – normally Taxable

3.2 **Regular Users** who are continuously using their car to perform their job and satisfy the following criteria.
   - Travel a minimum of 3,500 miles a year
   - Or
   - Travel minimum of 1,250 miles and use their car 3 times a week
   - Or
   - Spend 50% of their time on travel, including performance of their duties.
   - Or
   - Travel at least 1,000 miles per year and spend 4 days a week on such travel, including the performance of their duties
     - Normal Business miles – Non Taxable,
     - *On-call Miles – normally Taxable

3.3 **Lease Car Users** are subject to the same criteria as Regular Users, but the organisation provides the vehicle and pays a mileage rate (Determined by each Trust)
   - Normal Business miles – Non Taxable,
   - *On-Call Miles – normally Taxable

3.4 **Excess Perm Users** This is where employees have further to travel to work as a result of a permanent move of base. (This is payable for a maximum of 4 years)
   - This is taxable

3.5 **Excess Temp Users** are employees who have been seconded to another organisation or moved to a temporary base within the organisation. This is payable for a maximum of 2 years.
   - This is non-taxable, (after two years is taxable)

3.6 **Public Transport User** can be as a result of;
   - a Course or Conference
     - This is Non Taxable
   - *On-Call Mileage
     - This is normally Taxable

3.7 **Staff travelling by Public Transport** - Claims involving change of base (Excess Travel), courses, conferences should complete Date- Place Visited and Purpose and then annotate “Excess-Perm”, or
“Excess-Temp” or “Course” or “Conference” and then complete the column “Train, bus, ferry etc”
Again “Excess-Allow” will be treated as (Taxable) and “Excess-Temp” will be treated as Non-Taxable.

3.8 *On-Call Mileage - It is the responsibility of the Manager and the organisation to ensure there are
proper agreements in place regarding any travel associated with on-call. The HM Revenue &
Customs can and will inflict heavy financial penalties on organisations that misuse or
misinterpret the criteria to determine whether a journey resulting from a Call Out is Taxable or
Non Taxable. The rate of payment applicable for the on-call journey is also the responsibility of the
manager and the organisation to determine. The criteria to satisfy a “Non Taxable Payment” is as
follows;

- The person MUST take full and sole responsibility for the emergency which MUST be a
medical emergency and be a “life threatening” situation. The HM Revenue & Customs expects
to have access in any organisation to departmental records which shows the date and time of
the emergency and details of the emergency in question. No other criterion is allowable to
determine non taxability and if the on-call does not meet this criterion, the mileage MUST be
claimed in the relevant “Taxable Column” on the Travel Claim form.

4. General Guidance

4.1 Each claim submitted MUST be two-sided and correctly completed and authorised as stipulated above.

4.2 Continuation travel detailed sheets attached to one authorised certificate will not be accepted.

4.3 The employee is responsible for ensuring he/she has adequate car insurance before undertaking any work
related mileage.

4.4 All amounts to be reimbursed must be shown in Sterling Pounds and Pence (£) only

4.5 Other Payments Claimed on Travel Claims - Claims for Payment for the following must be agreed by your
Finance Director before the claim is made and documentary evidence of the purchases included with the
request for payment. These include

- Removal Expenses – Clearly Marked as “Removal Expenses”
- Mobile phone top ups
- Internet broadband connections
- Stationery
- Office Equipment
- Season Tickets – (Will be treated as Taxable unless other wise informed by the
  Manager)
- Course Fees
- Repairs to equipment

4.6 Removal Expenses - Authorisation of intent to progress payment of removal expenses must be sent to SBS
NHS prior to any payment being made. The organisation should advise SBS NHS what is to be paid; All
Claims associated with removal expenses must be clearly marked “REMOVAL EXPENSES”. Any Payment in
excess of £8,000 will automatically be treated as “Taxable”. Please state;

- Excess Mileage to be paid and for how long;
- Removal of Furniture to be paid
- Storage of Furniture to be paid
- Search Fees to be paid
- Solicitors Fees to be paid

4.7 Receipts to substantiate all Payments - Please place all receipts in an envelope suitable for the purpose
with the following details on the envelope.
4.8.  Tax Relief on Travel Expenses

Travel rates shown in Para 5 which are **below** the HM Revenue & Customs "non profit" rate of £0.40p are the rates paid to you as determined by the cc of your car and the type of journey. You can make a claim on any income tax you have already paid in the same year.

You can advise the HM Revenue & Customs of the sum that you calculate should be assessed for further tax relief on any income tax you have already paid. You must work out the difference between the rate you have been reimbursed and the “non profit” rate of “0.40p. Calculate the difference between the two rates and multiply this by the total miles you have completed for the year. Notify the HM Revenue & Customs of this amount as the sum you wish to claim as additional tax relief from the income tax you have already paid. See example below.

Claimed April to March Excess Mileage due to temporary change of base 2000 miles at Public Transport Rate has been reimbursed. 2000 x 0.23p. The HM Revenue & Customs Non-Profit Rate is £0.40p. You can claim the difference (£0.40p - £0.23p = 17p). Therefore you can claim the 2000 miles at £0.17p (2000 x £0.17 = £340). You can then ask for the £340 to be considered for tax relief. (Current middle rate of income tax = 22%) = £340 x 22% = £74.80 refund of income tax already paid.

4.9  Remember

- No Tippex
- Strike through errors but remember Minimal crossing out and any crossings out initialled by the claimant and authorising manager. Do not overwrite.
- Cross through or block out unused boxes
- Claims must be legible
- Claims must be completed and authorised in pen.
5. Current National, Medical, Whitley and AfC Rates payable for Travel

Non Medical Staff Whitley and AfC Mileage Rates

Below are the current tables for the National Rates which are normally applicable to each Trust. You should all be aware that the CC of the car shown and the type of journey should determine the rate per mile which should be applicable to your journey.

Please Note; where applicable rates are shown to 3 decimal pence per mile.

<table>
<thead>
<tr>
<th>Engine Capacity</th>
<th>Regular Allow (Per Month)</th>
<th>Regular Rate</th>
<th>Regular Rate</th>
<th>Standard Rate</th>
<th>Standard Rate</th>
<th>Public Transport Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Under 9,000 miles</td>
<td>Over 9,000 miles</td>
<td>Under 3,500 miles</td>
<td>Over 3,500 miles</td>
<td>No Limit</td>
<td></td>
</tr>
<tr>
<td>501 to 1000</td>
<td>£42.33</td>
<td>27p</td>
<td>16.2p</td>
<td>34p</td>
<td>16.2p</td>
<td>23p</td>
</tr>
<tr>
<td>501 to 1000 (from 1st January 2008)</td>
<td>£42.33</td>
<td>29.7p</td>
<td>17.8p</td>
<td>34p</td>
<td>16.2p</td>
<td>23p</td>
</tr>
<tr>
<td>1001 to 1500</td>
<td>£52.17</td>
<td>33.5p</td>
<td>18.3p</td>
<td>43p</td>
<td>18.3p</td>
<td>23p</td>
</tr>
<tr>
<td>1001 to 1500 (from 1st January 2008)</td>
<td>£52.17</td>
<td>36.9p</td>
<td>20.1p</td>
<td>43p</td>
<td>18.3p</td>
<td>23p</td>
</tr>
<tr>
<td>Above 1500</td>
<td>£63.33</td>
<td>40p</td>
<td>20.5p</td>
<td>53p</td>
<td>20.5p</td>
<td>23p</td>
</tr>
<tr>
<td>Pedal Cycle</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>06.2p</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Motor Cycle up to 125cc</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>16.2p</td>
<td>06.1p</td>
<td>-</td>
</tr>
<tr>
<td>Motor Cycle over 125cc</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>25.3p</td>
<td>09p</td>
<td>-</td>
</tr>
</tbody>
</table>

Passenger Rate (not Lease Car Users) .02p
Bulky Equipment Rate (not Lease Car Users .01p
# Medical Staff – Car Mileage Rates

<table>
<thead>
<tr>
<th>Engine Capacity</th>
<th>Regular Allow (Per Month)</th>
<th>Under 9,000 miles</th>
<th>9,001 to 15,000 miles</th>
<th>Thereafter</th>
<th>Under 3,500 miles</th>
<th>3,501 to 9,000 miles</th>
<th>9,001 to 15,000 miles</th>
<th>Thereafter</th>
</tr>
</thead>
<tbody>
<tr>
<td>501 to 1,000</td>
<td>£33.25</td>
<td>27p</td>
<td>16.5p</td>
<td>16.2p</td>
<td>34p</td>
<td>23p</td>
<td>16.5p</td>
<td>16.2p</td>
</tr>
<tr>
<td>501 to 1,000 (from 1\textsuperscript{st} January 2008)</td>
<td>£33.25</td>
<td>29.7p</td>
<td>16.5p</td>
<td>17.8p</td>
<td>34p</td>
<td>23p</td>
<td>16.5p</td>
<td>16.2p</td>
</tr>
<tr>
<td>1,001 to 1,500</td>
<td>£39.58</td>
<td>33.5p</td>
<td>19.7p</td>
<td>18.3p</td>
<td>43p</td>
<td>28.2p</td>
<td>19.7p</td>
<td>18.3p</td>
</tr>
<tr>
<td>1001 to 1500 (from 1\textsuperscript{st} January 2008)</td>
<td>£39.58</td>
<td>36.9p</td>
<td>19.7p</td>
<td>20.1p</td>
<td>43p</td>
<td>28.2p</td>
<td>19.7p</td>
<td>18.3p</td>
</tr>
<tr>
<td>1,501 to 2,000</td>
<td>£48.33</td>
<td>40p</td>
<td>22.7p</td>
<td>20.5p</td>
<td>53p</td>
<td>33.5p</td>
<td>22.7p</td>
<td>20.5p</td>
</tr>
<tr>
<td>Over 2,000</td>
<td>£48.33</td>
<td>40p</td>
<td>25.5p</td>
<td>20.5p</td>
<td>53p</td>
<td>41p</td>
<td>25.5p</td>
<td>20.5p</td>
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## Other Vehicles

<table>
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<tr>
<th></th>
<th>Under 5,000 miles</th>
<th>Over 5,000 miles</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor Cycle up to 125cc</td>
<td>-</td>
<td>16.2p</td>
</tr>
<tr>
<td></td>
<td></td>
<td>06.1p</td>
</tr>
<tr>
<td>Motor Cycle over 125cc</td>
<td>-</td>
<td>25.3p</td>
</tr>
<tr>
<td></td>
<td></td>
<td>09p</td>
</tr>
</tbody>
</table>

Pedal Cycles .062p  
Public Transport Rate .23p  
Passenger Rate .02p

- Trust specific rates for Mileage payment

Some Organisations have Trust related Travel payment rates. These rates apply to the Standard Users only, except for Lease Car Users who have group or individually agreed rates. Your HR or Finance Department should be able to advise you of these rates if they are applicable.

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