



## People & ICT



### Travel & Subsistence Policy & Guidance

#### Document Control

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## **1. Introduction**

- 1.1 The Highland Council is committed to reducing the financial and environmental impacts arising from its business travel. Where possible, the aim of this policy is to encourage employees to reduce unnecessary travel and, where travel is required, promote the use of more sustainable forms of transport.
- 1.2 This policy is designed to help all Council employees understand the procedures they need to follow when arranging travel and accommodation, and to be reimbursed for the legitimate expenses they may incur when travelling as part of their work.
- 1.3 The central principles underpinning this policy are:
- The need to ensure that Council employees are safe and supported when travelling as part of service delivery;
  - The need to reduce the Council's carbon emissions, in line with legislative requirements under the Climate Change (Scotland) Act 2009;
  - The need to reduce and avoid unnecessary travel;
  - To have clear ways for employees to minimise personal expenses they incur when they travel; and
  - To have fair, consistent and efficient procedures in place to reimburse any expenses.
- 1.4 This revised policy applies to all staff. It replaces all existing local arrangements and ensures that the Council complies with HMRC guidance.

## **2. Principles**

- 2.1 Responsibility for compliance with this policy rests with staff making claims ("the Claimant") for the reimbursement of expenses and their approving line manager / budget holder ("the Authoriser").
- 2.2 The Highland Council assumes no obligation to reimburse expense claims which are not compliant with this policy.
- 2.3 The Highland Council will reimburse Claimants for travel and subsistence expenses which they wholly, necessarily and exclusively incur in the course of delivering Council services. Only actual costs which are incurred as part of delivery of Council services will be reimbursed.
- 2.4 This policy ensures that staff comply with The Highland Council's requirements in respect of travel and subsistence, and aims to assist Claimants and Authorisers to understand what can and cannot be claimed and what is considered reasonable. In the interests of value for money and to support the appropriate use of public funds, Claimants are expected to be prudent when travelling. Authorisers are required to be diligent in their review and approval of expenses to avoid the Council incurring any unnecessary expense.
- 2.5 Claimants and Authorisers must aim to ensure that economy, efficiency and effectiveness are achieved in respect of all expenses incurred whilst undertaking Council business, without compromising personal safety.

2.6 Failure to comply with this policy may lead to disciplinary action.

### **3. Definition of Business Travel**

3.1 Irrespective of the mode of transport, travel expenses may only be claimed where they are incurred on business travel.

3.2 Journeys between an employee's home and normal place of work are not regarded as business travel, and the costs of these journeys cannot be claimed.

3.3 All journeys away from what can be considered a Claimant's normal place of work when carrying out necessary Council business will be regarded as business travel.

3.4 Where journeys between an employee's home and meeting location is closer than the employees base and meeting location the Claimant may claim the whole cost of that journey provided that it was carried out for business purposes as it will be more cost effective to travel from/to home rather than the employee's normal Council location.

3.5 HMRC guidelines define travel between your home and your regular, permanent place of employment as a non-work journey, making it ineligible to be included as part of your business mileage claim. Any other private or personal travel that you make cannot be counted within your business mileage allowance.

#### **Example: Stuart**

Stuart lives in Inverness, but his permanent workplace is an office in Nairn. Due to the coronavirus pandemic he is temporarily working from home.

On Wednesday, Stuart travels from home to Auldearn to attend a meeting at 10 am. He works from home until 9.30am and then travels to Auldearn. As journeys between an employee's home and normal place of work are not regarded as business travel, Stuart should not claim travel from Inverness to Nairn. However, he can claim from Nairn to Auldearn and back.

On Thursday, he travels from home to meet a member of staff in Culloden, then another in Ardersier before returning to his office in Nairn. As journeys between an employee's home and normal place of work are not regarded as business travel, Stuart should not claim from Inverness to Culloden. Instead, he can claim from Culloden, to the other locations and then to his office base. The journey back to his home would be his normal commute and is therefore not a business expense.

On Friday, Stuart travels from home to Fort William to attend a meeting. He can claim the whole cost of this journey as his home in Inverness is closer to Fort William than his base in Nairn and it was a necessary business purpose and/or more cost effective to travel from/to home rather than his normal Council location.

The above example should encourage consistent application of travel claims across the Council. However if there is any uncertainty then employees are urged to contact the HR Team to discuss further.

#### **4. Exclusions**

- 4.1 Separate arrangements will apply to travel outwith the U.K. and any such travel and associated subsistence arrangements will require to be approved by the Chief Executive and the Executive Chief Officer of Resources and Finance prior to the journeys being undertaken.

#### **5. Fleet, Hire & Travel Team**

- 5.1 The Fleet, Hire and Travel (FHT) team will arrange all business travel (rail, air, bus, ferry and car hire) and accommodation by means of directly booking travel on your behalf, or providing access to self-service, where available and appropriate e.g. for travel via Scotrail. The FHT team offers various benefits, including providing a consistent approach to travel arrangements, administration and purchase. All Highland Council employees must use the FHT team to organise business travel and accommodation. All requests for travel and accommodation must be made using the new form, a link to which can be found at the [Travel Request Site](#).

#### **6. Travel Hierarchy / Decision Making Process**

- 6.1 The Highland Council is committed to reducing the environmental and financial impacts arising from business travel. This not only covers miles travelled, but also the associated reduction of carbon emissions, reduction of cost to the 'public purse' and improved safety for its employees. Employees, line managers and budget holders will make the following assessments prior to each business journey:

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**Can travel be replaced by telephone call, Skype for Business or video conferencing? Where there is an alternative to travel, this should always be used. Not only does this save the Council money, it reduces our carbon emissions as well as lost productivity through time which would otherwise have been spent travelling.**



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**Can attendance at the meeting be delegated to a colleague in a closer base location?**

Due to the large geographical area covered by the Council, often there will be a colleague or delegate located closer to the meeting who could attend instead. Meeting minutes and actions can then be discussed following the meeting.



**Can you car share with other colleagues, or by using the Car Share portal?**  
Before traveling to a meeting, always check the delegate or invitee list. If someone from your base location is also attending, check how they are planning to get there, and share the journey wherever possible. This will save on duplicate journeys, whilst offering good networking opportunities with colleagues. If colleagues aren't attending, check the Council's car share portal - [www.hitravel.liftshare.com](http://www.hitravel.liftshare.com) - someone else from your base location may be undertaking the same trip.



**Is the meeting close enough to attend by walking/cycling, or could you use public transport?**  
For any journeys where walking, cycling or public transport are viable options, these should be selected wherever possible. Remember that you can claim 20p per mile when cycling for business purposes. Public transport is often the best solution, where bus or train routes and timetables allow, and when you don't require to carry any equipment.



**Is there a Car Club / Pool Vehicle available?**  
Car Club or pool vehicles are usually the best option for longer journeys, or when multiple stops are required. Car Club and pool vehicles offer an easy and convenient way of securing a vehicle where travel is required, and this model is being developed across the Council's operational area.



**Is car hire an option?**  
Where a Car Club vehicle or pool car is not available, a hire car can be arranged through the Fleet, Hire & Travel Desk. Car hire availability does vary quite considerably across the region, so please provide as much notice as possible in order to secure a booking.



**Should I use my own car?**  
There may be certain circumstances under which the use of your own vehicle is the only option e.g. in the case of an emergency, where an urgent visit to a client is required, or where car club, public transport, car share etc is not available. In circumstances such as these, prior agreement should be sought with your line manager or budget holder to ensure the claim will be authorised. When undertaking Council business in your own vehicle, it is a legal requirement that you hold a valid driving licence, business class insurance suitable for the types of journeys you are undertaking, and a current MOT. VAT receipts for fuel must be provided to support the mileage claimed and must be for fuel purchased before or during the journey(s) for which mileage is claimed.

## 6.2 Telephone, Skype for Business or Video Conferencing

Before any travel is undertaken, staff should assess whether the business need could be just as effectively undertaken over the phone, by using Skype for Business or other teleconferencing facilities, by email or via video conferencing. As part of the ICT Transformation programme, Skype for Business is being rolled out to all Council staff, our partners High Life Highland and the Valuation Joint Board, and Elected Members.

Skype for Business can be used for video and voice calls, instant messaging, and making presentations to both Council colleagues and with people external to the organisation. To support the full utilisation of Skype for Business, headsets will be deployed to corporate staff while the new laptops (provided as part of the device refresh project) will have an integrated camera. Using Skype for Business and other telephony / video conferencing options not only aligns with this policy's aims but benefits staff more directly in terms of increased efficiency and productivity gained through reduced travel time. Further information and user guides in respect of Skype for Business can be found [here](#).

New Avaya IP telephony solutions are currently being rolled out across the Council's estate, which provide increased functionality including the ability to conference call from your desk. The user guide for the Avaya IP phones can be found [here](#).

Video conferencing facilities are now widely available across the Council's estate, and should be used to replace, for example, in-person attendance at Committee meetings. You can book video conferencing, where available, by contacting Business Support.

Alternatively, it should be assessed whether the meeting or need for the journey can be postponed until a later date, or brought forward and combined with an additional requirement to travel in order to reduce overall travel costs. If there is an opportunity to delegate attendance to an appropriate member of staff in a closer base location, this should be undertaken.

## 6.3 Lift Sharing

Due to the nature of the services which the Council delivers, many people are required to travel within their role. Many car trips and mileage claims could be avoided if staff coordinated travel plans and shared journeys – for example, when attending the same meeting. The Highland Lift Share portal - [www.hitravel.liftshare.com](http://www.hitravel.liftshare.com) - allows you to post journeys you will be making, allowing others planning the same journey to get in touch and share this with you. You will be able to log commuting journeys as well as one-off trips (e.g. Dingwall to Inverness and back), and is an ideal way to minimise costs and carbon emissions.

Where a person secures Car Club vehicle, pool car or casual car hire through the FHT team, it is best practice to share your travel plans via this portal in order that others can view your travel plans, and assess whether travel can be shared. However, car club cars, pool cars and casual car hire vehicles should not be used to share transport with non-employees / non-Members or staff from partner organisations.

## 6.4 Car Clubs / Pool Cars

The Highland Council is developing Car Clubs and additional pool car resource at key sites across its estate in order to provide dedicated provision of modern, low carbon vehicles where they are required for business use. Full details on Car Club locations, registration links, frequently asked questions and user guides can be found within the



Car Club intranet page -

[https://www.highland.gov.uk/staffsite/info/23/staff\\_information/255/fleet\\_hire\\_and\\_travel/2](https://www.highland.gov.uk/staffsite/info/23/staff_information/255/fleet_hire_and_travel/2)

Car club cars and pool cars benefit from regular servicing and safety checks to minimise risk to employees.

There are very specific requirements regarding the use of pool vehicles which need to be complied with if employees are to avoid income tax implications through benefit in kind regulations. All employees who have access to or use a pool vehicle should complete an annual tax declaration form (see **Appendix 1**), and this should be submitted to your line manager by the end of April each year, which will then be passed to Payroll.

In the event of a benefit-in-kind charge arising, the Council has a responsibility to advise both the Claimant and HMRC about the existence and the extent of the particular charge.

## 6.5 **Short Term Car Hire**

The Council uses short-term car hire to make vehicles available to authorised employees for specific journeys. Car hire should be arranged via the Fleet Hire and Travel team through the travel request site - <https://highlandcouncil1.sharepoint.com/sites/Traveldesks/SitePages/Home%20Page.aspx>. The Council has a procurement framework agreement in place to cover most areas of Highland.


In addition to Car Club, short-term car hire for longer journeys can offer considerable savings over business mileage rates. The Council has set the following parameters which make short term car hire or the use of public transport compulsory. Exceptions to the policy require prior approval by the Service Executive Chief Officer or Head of Service/Area Manager and will involve the calculation of the best value option for the Council on a case by case basis which can extend to a blanket approval for all such journeys:

- Where travel is required over 100 miles per day, short-term car hire or public transport will be used where there is a financial benefit to the Council.
- Where an employee nevertheless chooses to use their own car, following approval from their line manager and / or budget authoriser, and having confirmed that this represents best value for the Council, a “car hire equivalent rate” of £26.50 per day plus 13p per mile can be claimed. A valid VAT receipt for fuel must be attached to support the mileage claim. HMRC accept that the receipts will not match exactly with mileage claims, as fuel is also purchased for private use.

Staff using cars leased by the Council for employees’ use should continue to do so in delivery of services and where travel is necessary.

The Council has a responsibility under the Equality Act 2010 to make reasonable adjustments for disabled employees. Any request for an exception to this policy to be





made due to disability, impairment or ill health will be given serious consideration by the relevant line manager in terms of a potential reasonable adjustment. Consideration will be given for any application for any reasonable adjustment for travel and subsistence needs where an employee has a declared disability (e.g. requiring a taxi instead of public transport, or use of private cars, or requirements for accessible accommodation). Support for reasonable adjustments may be available from the DWP Access to Work Programme.

Where a request is made for car hire, the delivery and collection address should be to a Highland Council premises. In exceptional circumstances, where a delivery to a home address is deemed to be a requirement, this should be evidenced within the request form and pre-approved by a line manager / budget authoriser.

If home delivery has been approved arrangements should be made through the supplier for suitable parking of the car on delivery. Any Penalty Charge Notices (PCNs) issued from time of delivery to the time of collection of the vehicle will be the responsibility of the hirer to pay or for the hirer to liaise directly with the supplier to transfer liability.

It should be noted that vehicles may be delivered in advance of hire commencing, and collected following the hire ending depending on the operations of the supplier. The Highland Council have no control over this. Hire cars should not be driven out-with agreed time of hire, as insurance will only apply for the agreed time frame.

## 6.6 Use of Own Vehicle

Travelling alone by private car is an expensive option, and must only be used where no reasonable alternative is available. Where use of a private vehicle is required following assessment of the Travel Decision Process at para 6.1, a discussion should be made with your line manager / budget holder to agree whether this is the best approach, and agreement reached that a future claim will be approved. Managers should ensure that staff understand the circumstances and conditions under which it is acceptable to use their own vehicle, that claims will only be authorised when VAT receipts for fuel are attached to the claim, and that all staff who use their own vehicle for business purposes are familiar with the Management of Occupational Road Risk policy, which can be found [here](#).

An employee driving their own car for business purposes must ensure that it always complies with the law, is safe to drive and is fit for purpose. Staff should also be able to demonstrate that they hold a valid driving licence, full car insurance which includes cover for business use and that the car has passed its most recent MOT (if applicable). To this end, staff will be required to declare that they comply with these requirements upon submission of all expense claims.

## 6.7 Business Mileage Rate

(i) Where employees use their car for business purposes (including training) the following mileage rates (which are based on HM Revenues and Customs rates) will apply:

- First 10,000 miles per annum - £0.45p per mile (up to 100 miles per journey)
- For journeys in excess of 100 miles, the rates specified at section 6.5 above will apply.

- In excess of 10,000 miles per annum - £0.25p per mile
- Passenger miles - £0.05p per mile

(ii) Cycle Rate £0.20p per mile

(iii) Motorcycle Rate £0.24p per mile

(iv) Excess Travel rate £0.22p per mile

(v) Secondment Travel rate £0.22p per mile

## 6.8 Car Insurance

Mileage claims will only be paid where the employee holds a current insurance policy that covers bodily injury to, or death of, third parties, bodily injury to, or death of, any passenger; and damage to the property of third parties, and permits the use of the car in connection with the claimants' job.

Employees must confirm annually to their line manager via the Employee Review and Development process that they know and understand the ownership and insurance requirements of the Council and whether they meet those requirements. An on-going declaration will be confirmed by the employee on submission of expense claims.

It is the employee's responsibility to ensure their car is covered for business use and carrying of business passengers. If in doubt the insurer should be contacted for clarification. Any material changes to the employee's insurance provision shall be notified to the line manager.

## 6.9 Vehicle Checks

For any travel involving a vehicle (Car Club, car hire, pool car or use of own vehicle), visual checks should be made prior to starting your journey. If there is any doubt whether the vehicle is safe to drive, then alternative travel arrangements should be made:

- All levels between the minimum and maximum indicators, including (but not limited to) oil, coolant, windscreen washer fluid and brake fluid. Sufficient fuel or electric charge for the journey, or to a filling station or EV charger if intending to stop.
- Wiper blades and lights in working order
- Tyre pressures, condition (cuts or bulges) and at least 2mm of tread across  $\frac{3}{4}$  of each tyre
- All mirrors should be clean and adjusted for maximum visibility
- Seats adjusted accordingly, and seat belts functional and not damaged
- Sufficient pressure on foot brake.

Sufficient time should also be set aside for any car which is unfamiliar in order to become familiar with the controls.

## 7. Roles & Responsibilities

7.1 This section identifies the key roles and responsibilities in respect of this policy, across the organisation:

### The Highland Council

- Ensure that services are delivered in the most efficient way possible.
- Reduce the risk of potential harm to employees and others when travel is required.
- Ensure that carbon emissions from staff travel are minimised, in line with requirements under the Climate Change (Scotland) Act 2009.

#### **Chief Executive / Executive Chief Officers / Heads of Service**

- Responsible for and promotion of the most efficient use of resources and cost effective method of travel.
- Committed to reducing the financial and environmental impact from business travel, by promoting and facilitating alternatives to travel such as Skype for Business and video conferencing, especially for internal meetings between staff.
- Where travel is essential, ensure the selection of the most efficient and cost effective means of transport.

#### **Head of HR & Head of Performance & Resources**

- Responsible for monitoring, use, application and regular review of this policy.

#### **Managers**

- In consultation with staff, ensure that only travel which is necessary to deliver Council services is undertaken to make sure that the Council meets health and welfare responsibilities whilst ensuring efficient and effective working practices.
- Ensure Travel & Subsistence Policy and procedures are followed and implemented.
- Ensure staff understand that claims will be authorised when compliant with this policy and when use of own cars in exceptional circumstances is appropriate (see section 6 of this Policy) and VAT fuel receipts are provided to support any business mileage and / or other costs incurred being claimed.
- Ensure staff driving licence details are checked annually, either through ERD process or via the Council's online licence checking partner.
- Obtain and pass annual tax declaration concerning no personal use of Council owned or hired vehicles to Payroll (see section 6.4 and Appendix 1)

#### **Staff**

- Only travel when absolutely necessary in delivery of service, and in line with the travel hierarchy (see section 5).
- Drive within the requirements of the law and adhere to speed limits.
- Ensure own vehicle has a valid and current MOT.
- Where travel is required, identify the most efficient, economical and safe means of travel with support from the Fleet, Hire and Travel Team – Email [Travel.Desk@highland.gov.uk](mailto:Travel.Desk@highland.gov.uk) or call 01463 702311.
- Ensure car insurance meets the requirements of the council, i.e. covers business use, the carrying of business passengers, and the carrying of equipment, where required.
- Ensure VAT receipts are provided for mileage claims or other costs incurred and claimed.

#### **Fleet, Hire & Travel Team**

- Promote registration and use of Car Club and Pool vehicles.
- Arrange car hire.
- Arrange travel by public transport.

- Arrange accommodation.
- Provide managers and employees with advice on efficient, economical and safe travel.

## **8. Day & Overnight Subsistence**

8.1 Subsistence allowances are payable to employees who are prevented by their official duties from taking a meal (excluding lunch) at their home, administrative centre or establishment where they normally take their meal and thereby incur additional expenditure. The payment of subsistence is on the basis of expenses actually incurred subject to the limits as per Section 9.2. An out-of-pocket allowance for each evening away from home will also be payable unless exceptional circumstances apply. All accommodation will be booked in advance by the FHT team. Payments would be made on the production of receipts or by direct invoicing to the Council. This will enable the Council to minimise expenditure and to reclaim VAT.

### **8.2 Staying with Friends/Relatives etc**

Where an overnight stay is properly authorised and staff choose to stay with friends, relatives etc rather than stay in a hotel/guest house/B&B etc, they will be permitted to claim a payment of £15.00 to cover any incidental expenses as this avoids the Council having to pay for overnight accommodation.

### **8.3 Management Discretion/Exceptional Circumstances**

To ensure effective service delivery, the scheme must be implemented in a consistent manner by Service Executive Chief Officers.

In exceptional circumstances the overnight subsistence limits may be exceeded subject to Service Executive Chief Officer or Head of Service/Area Manager approval being provided, where:

- It has been demonstrated that no suitable accommodation can be sourced within the limits, and
- It has been deemed essential that travel and overnight stay is required.

## **9. Subsistence Allowance**

### **9.1 Booking Accommodation**

When overnight accommodation is required for staff travelling on official business, rooms must always be booked through the Fleet, Hire & Travel Team, who will book appropriate cost effective accommodation. Accommodation will be booked based on the destination postcode provided on the booking form (unless otherwise specified).

The Fleet, Hire & Travel Team operate an invoicing arrangement with a variety of operators and employees will not be required to settle invoices upon departure. Employees should not book their own accommodation.

A £4.00 per night "out of pocket" allowance can be claimed.

### **9.2 Day Subsistence Limits**

Subsistence will only be paid for employees travelling out with the Highland Council area as part of their duties or for refreshments at meetings.

Employees who are required (in the course of their duties) to have a meal out with their normal location (e.g. home, work base etc) and incur additional expense will be reimbursed as the actual expenditure at the following rate (VAT receipts must be



provided with the claim).

If a meal is provided (e.g. whilst attending a conference or training course) then reimbursement will not be made.

If most cost effective, Dinner Bed and Breakfast will be booked. If travellers choose to eat out with their hotel the £25.00 subsistence rate for dinner will apply.

Actual costs, based on appropriate receipts, will be paid up to the following levels:

- Breakfast: - £ 8.00. Only payable for a period of overnight absence if breakfast not included with accommodation.
- Dinner: - £ 25.00. Absence must be at least 4 hours and include the period 6.00pm to 8.00pm.
- Lunch: - £12.00. Only payable for meetings out with the Council Area and if lunch is not provided.

### 9.3 Other General Conditions

Subsistence must not be claimed where:

- the allowance is deemed to cover a meal or accommodation which has been provided to the employee at no cost whether at a Highland Council establishment; or
- by way of hospitality or where pre-booked and invoiced accommodation includes the provision of meals.

Parking costs incurred whilst travelling on Council business can be reimbursed on the submission of supporting receipts.

The Council will not reimburse parking or other fines incurred by Claimants whilst on Council business.

## 10. **How to Claim**

10.1 Claimants must ensure they complete all sections of the form accurately through [MyView](#) and submit to line manager/authoriser in sufficient time to allow checking and authorisation prior to the payroll processing deadlines which will be issued by the Corporate Resources Service on a regular basis. [Form A](#) must be completed for anyone claiming excess or secondment travel.

### 10.2 Timing of Claims

Expense forms should be submitted on a regular basis, ideally monthly. There will be a general presumption against payment of any claims submitted which are in excess of three months old unless the authorising officer submits good reason for the delay to their Head of Service.


### 10.3 Payment of Claims

Claims will be paid in the claimant's salary.

## 11. **Review**

11.1 This policy is designed to encourage a change in staff business travel modes to be more financially efficient and to reduce the Council's carbon footprint. This will be monitored through the following provisions:

- Carbon emissions will be reported under the Climate Change (Scotland) Act 2009, which requires the Council to publish details of compliance with its



climate change duties.

- An annual report on staff travel under this policy will be presented to Corporate Resources Committee, with recommendations being presented in respect of required amendments to the Travel & Subsistence Policy, depending on business need.

Appendix 1

THE HIGHLAND COUNCIL  
ANNUAL DECLARATION – TAX ON COMPANY VEHICLES  
TAX YEAR ENDED 5 APRIL 20[XX]

SERVICE .....

EMPLOYEE NAME .....

PAY NUMBER ..... VEHICLE REGISTRATION(S) .....

- THE PRIVATE USE OF COUNCIL VEHICLES\* IS STRICTLY FORBIDDEN BEYOND THE USE OF HOME TO WORK JOURNEYS.
- HOME TO WORK JOURNEYS ONLY APPLY WHEN PARKING AT HOME HAS BEEN APPROVED BY YOUR LINE MANAGER / FLEET MANAGER.
- ANY EMPLOYEE FOUND IN BREACH OF THIS POLICY WILL BE WHOLLY RESPONSIBLE FOR ANY INCOME TAX LIABILITY ARISING.
- CHECK GOV.UK [Expenses and benefits: company vans and fuel – GOV.UK](#) FOR FURTHER CLARIFICATION ON COMPANY VEHICLES AND FUEL

PLEASE BE AWARE THAT, FOR THE CURRENT TAX YEAR (2018/19), AN EMPLOYEE WILL INCUR A VALUE OF £3,350 IF VEHICLES ARE USED FOR PRIVATE JOURNEYS, AND A VALUE OF £633 FOR FUEL.

DECLARATION:  
I CONFIRM THAT I ACCEPT AND UNDERSTAND THE ABOVE STATEMENTS. I CONFIRM THAT I HAVE NOT USED THE ABOVE COUNCIL VEHICLE(S)\* FOR ANY PRIVATE USE FOR THE TAX YEAR ENDED 5 APRIL 20[XX].

SIGNATURE .....

DATE .....

Please return to your Line Manager by 30 APRIL 20[XX]

\*This definition includes any vehicles hired by The Highland Council for the purpose of undertaking any Council business.



