

Klinger UK Expenses Policy

1. Introduction

This policy applies to Klinger UK Limited and all its UK locations and employees.

It is the policy of Klinger to reimburse employees for all reasonable and necessary expenses incurred in the conduct of Company business. This document is a guide for employees on the types of expenses that may be claimed, and the procedures for reclaiming expenses.

For additional information, speak to the Finance or HR team.

2. Expense Reimbursement

2.1. Expense Claims

Expenses incurred by employees wholly, exclusively, and necessarily in the performance of their duties and on behalf of the business will be reimbursed. Reimbursements will only be made on production of a fully completed and properly authorised expense claim, submitted with valid receipts or invoices.

2.2. Non-Legitimate Expense Claims

Any claims for reimbursement of expenses incurred which do not comply with the terms of this document will be rejected.

The Company reserves the right to reclaim monies from an employee if it is later found that an expense claim is not legitimate.

The Company also reserves the right to make amendments to the amounts reported to HM Revenue & Customs (HMRC) on the employee's P11d for late or unauthorised expense claims. The amount reported will be in accordance with the level of unauthorised expenditure.

Employees who fail to comply with the Policy will be subject to the Company's disciplinary procedures and may be subject to summary dismissal.

If an employee leaves the Company prior to unauthorised expenditure being noted, the Company may take legal action to recover the debt from the employee.

2.3. Expense Claim Submission

Expenses incurred on behalf of the Company should be recorded in Concur. Expense claims should be made within a month of the expense being incurred. Claims made more than two months after the expense was incurred may be rejected. It is your responsibility to ensure that authorised expense claims are submitted on time.

2.3.1. For employees who require expense reimbursement on an occasional / infrequent basis and who are not existing users of Concur, the completion of a manual form along with the necessary receipts and manager or budget holder signature will be required.
Please speak with Payroll or HR for more details.

2.4. Authorisation

With the exception of section 2.3.1, expenses must be authorised by the employee's line manager on Concur (or next level manager in their absence) and thoroughly checked before signing. It is the authorising manager's responsibility to ensure that all claims authorised are legitimate business expenses that fall within the boundaries of this policy. Failure to adequately check expenses before authorisation will result in disciplinary action.

Any amendments needed can be processed through the Concur workflow.

2.5. VAT

Employees are reminded of the particular importance of correct recording of VAT on Concur and the provision of VAT invoices with claims, (as well as VAT receipts for those in exceptional circumstances who are not using Concur), in order to ensure that the Company recovers the full amount of VAT to which it is entitled. (See Appendix 1.) VAT can only be recovered against UK expenses. VAT invoices must be requested for all UK expenses.

3. Credit Cards

All company credit card expenses should follow this policy. It confirms that Company credit cards cannot be used for private purchases and that improper use of the credit card may render the cardholder liable to disciplinary action, legal action or criminal prosecution.

Should an employee erroneously use their Company credit card for a personal purchase they must immediately inform their line manager and the finance team. Any such costs must be reimbursed to the Company within 30 days of being incurred (the process for which should be agreed with the finance team). Failure to abide by this, or repeated erroneous personal use will result in the removal of the credit card facility and disciplinary action – in serious cases up to and including dismissal. No credit card facility will be removed whilst the employee is travelling on Company business until the Line Manager and Finance and/or HR teams are comfortable that the employee can be returned home safely.

Falsification of records, fraudulent use of the credit card or any other serious abuse of this facility will result in disciplinary action up to and including dismissal as well as legal action and potential criminal prosecution.

The credit card claims must be accompanied by receipts and be submitted through Concur in a consolidated expense report no later than the 14th day of each month. All expense claims submitted on the 14th of the month must only be for expenses incurred within the previous full month. I.e. all

expenses incurred during the month of April must be submitted by the 14th of May and must not include any expenses incurred between the 1st to the 14th May.

Expense claims that remain outstanding after two months of the statement date may be rejected. It is your responsibility to ensure that authorised expense claims are submitted on time. Persistent failure to follow these guidelines will, following appropriate escalation, result in the credit card facility being revoked.

The Company will make amendments to the amounts reported to HM Revenue & Customs (HMRC) on the employee's P11d for late or unauthorised credit card expense claims. The amount reported will be in accordance with the level of unauthorised expenditure.

If an employee leaves the Company with an unauthorised credit card bill, the Company may take legal action to recover the debt from the employee.

4. Expenses

4.1. Subsistence

4.1.1. Accommodation – hotels

All hotel bookings should be made using the company credit card with approval from the budget holder. When booking hotels, the best deal should always be sought and in most circumstances, should not exceed £150.00 per night. The company does, however, appreciate that there may be some exceptions to this in last-minute circumstances or in certain geographical locations. Please seek authorisation from the budget holder before exceeding this limit. Please ensure that any unnecessary hotel reservations are cancelled in time to avoid "no show" charges. Reimbursements can be made for the cost of the room, breakfast, and evening meal. Where meals are not taken in the hotel, separate restaurant receipts should be obtained.

Hotel parking costs can also be claimed for, as can Hotel Wi-Fi costs when charged separately.

Please note that in some instances, the Company may pay a separate 'subsistence allowance' which means that some of the above will not be reimbursable.

Long term and/or regular hotel stays in the same location may be liable to income tax depending on the circumstances of the employees' employment contract. Therefore, the Finance Team should be notified of all such cases where a stay exceeds 30 days so that the necessary information can be reported to HMRC via the employees' P11d or the Company's PAYE Settlement Agreement (depending on what has been agreed with Human Resources and the employees' manager.)

4.1.2. Accommodation – rented

Occasionally employees may be required to stay in rented living accommodation when working on company business. These expenses should be paid centrally by the Company where possible. All instances of staying in rented living accommodation should be referred to the Finance Team for review so an assessment can be made of the potential income tax implications. Any liability to income tax will be reported on the employees' P11d or the Company's PAYE Settlement Agreement (depending on the terms of the individual's employment contract).

4.1.3. Additional Allowances

On rare occasions, the Company may allow additional allowances to be paid via payroll. This should be pre-agreed with your manager and HR. All additional allowances paid via payroll will be paid subject to the normal deductions for tax and National Insurance unless specifically approved as able to be paid tax free in writing by the Finance and / or HR Team.

4.1.4. Breakfast / Lunches / Dinners

When required to travel on company business, the reasonable and appropriate cost of a meal or meals and refreshments taken with those meals will be reimbursed if these are not covered through an additional allowance. Breakfast would normally only be allowed if business travel commences prior to 6.30 am. Lunch would normally only be allowed if the employee is absent from the normal place of work for more than 5 hours during the lunch period. Evening meals would normally only be allowable if away from home for the evening or arriving back at home later than 8.00 pm. All meal expenses are reviewed and authorised by Line Managers in accordance with section 2.4.

Alcoholic drinks not taken with a meal are considered to be a non-allowable expense and may not be authorised.

Please note that in some instances, the Company may pay a separate 'subsistence allowance' which means that some of the above will not be reimbursable. This would have been agreed and made clear to you in advance of any business travel or event.

4.1.5. Responsibility and Reasonableness Around Subsistence Claims

It is the responsibility of the Employee claiming the expense to ensure that all claims are reasonable. This includes ensuring that meals and/or drinks are not extravagant and are consistent with the occasion. Meals and/or drinks that are deemed to be extravagant will not be approved and the expense will need to be borne by the individual(s) incurring the expense. If in doubt, Employees should discuss the details of the intended expense with their Line Manager before they are incurred.

It is the responsibility of Line Managers to ensure that all expense claims are reviewed appropriately and to remind Employees that extravagant meals and/or drinks will not be authorised. Line Managers should not authorise expense claims that they do not think are appropriate.

Expenses are reviewed centrally on a periodic basis to ensure that all expenses claimed are reasonable. Should this review determine that an expense claim may not be appropriate it will be escalated to the Senior Manager of the team involved and potentially to HR for Compliance purposes.

4.2. Entertaining

4.2.1. General

In all circumstances, the Anti Bribery Policy should be followed. That Policy informs and overrules this clause. The below details give additional information on areas not covered by that Policy.

The withdrawal of cash from any company credit card is prohibited except under exceptional circumstances, where it should be limited to absolute minimum and planned in advance whenever possible.

4.2.2. Staff Entertaining

For example, staff meals, structured teambuilding. HMRC states that, in order to reimburse a payment for entertainment in relation to company employees, the event must be categorised and identified on the Expenses Claim Form as follows:

- As part of a business trip.
- A continuation of a business activity.

Failure to adhere to these guidelines could result in the individual being responsible for the tax liability. A VAT invoice should be included in all expense claims.

Please note – the cost of hotel accommodation booked in relation to staff entertaining events located at normal place of business is taxable, regardless of distance of travel to home address.

4.2.3. Christmas Dinners / Annual Parties / Management Events / Away Days / Corporate Events (e.g. golf days)

Events of this nature should not be paid for via credit card or expenses but should be paid for via invoice and purchase ledger and authorised in the normal way depending on cost.

In order to claim tax relief for such events, certain criteria must be met. Details of the costs of all events should be forwarded to the Finance team to ensure HMRC Compliance.

4.2.4. Client Entertaining

Meals, drinks and entertainment expenditure may be incurred for clients and other external contacts if clearly business related.

All Client Entertaining should have a clear business objective and claims should only be authorised if the expenses claim form includes details of the following:

- The total number of individuals in attendance on invitation of Klinger.
- The names of all Klinger employees attending (and there must always be at least one Klinger employee in attendance).
- The names of all other persons being entertained (non-Klinger) and their employer.

Please note - the company is not able to claim VAT back on Client entertainment even if we have a VAT receipt.

4.2.5. Spouses and Partners

It is not permitted for spouses / partners to accompany employees on business trips at Klinger's expense. There is no objection to spouses/partners accompanying employees if the full cost of the spouse's travel, subsistence and accommodation is met at the point it is incurred. If you wish for a spouse/partner to accompany you on a business trip, please ensure that you inform your manager before making any arrangements.

Expenses related to spouses and partners of clients will not be allowed in normal circumstances. Exceptions to this must be approved by the Legal Entity Head (or equivalent role) prior to the event and the UK tax team must also be informed.

4.2.6. Gratuities

Tips of a reasonable amount are allowable with restaurant bills. The behaviour expected is that the employee behaves as they would do if it were their own money. Employees are also asked to bear in mind that sometimes the service charge is already included in the initial bill.

Service charges included in a bill are subject to VAT and tips given voluntarily are not.

4.3. Cash Advances

The Company may provide cash advances prior to business trips. Applications must be made by the Employee's line manager and approved by the Managing Director. Line Managers should use their discretion and only apply for a cash advance at a level appropriate to the nature of the business trip.

All cash advances must be subsequently substantiated by appropriate receipts and a fully completed expense claim form.

The Company will seek to recover through payroll any amounts that are unaccounted for.

4.4. Internet and IT Equipment

4.4.1. [Internet Costs](#)

It is not the policy of the Company to contribute towards personal internet costs. It is anticipated that anyone working from home will meet these costs personally.

4.4.2. [IT Equipment](#)

In normal circumstances, all IT equipment such as laptops, desktops, printers, monitors, mobile phones and the like should be sourced via the IT Department. Please raise a ticket for the required items through the IT Service Desk. Exceptions to this require approval from the Managing Director.

Some IT peripherals such as laptop cases can be bought via expenses but please ensure you have managerial approval before committing to a purchase.

4.5. Miscellaneous

4.5.1. [Relocation](#)

Please speak to HR in the first instance if there are any queries regarding relocation expenses.

Please note that any relocation costs which are met by the company will be subject to a signed repayment period commencing at the date at which costs are met or payment is arranged and cannot be cancelled.

Should the employee remain employed with the company for the duration of this period, no reimbursement will be necessary. Should employment be terminated, either by the employee or by Klinger, the company reserves the right to deduct any owing amount from the employees' next salary payment.

4.5.2. [Secondments](#)

Secondments may give rise to specific tax consequences. In all cases, advice should be sought from the HR and Finance teams to ensure HMRC compliance.

4.5.3. [Eye Tests and Glasses](#)

Where it is necessary for an employee who frequently uses a VDU screen to have an eye test, the Company will pay for the cost of the eye test. If it is the result of such eye test that glasses which you would not ordinarily wear and which are for the sole purpose of VDU use whilst at work are required, the Company will make a £49.00 contribution to Specsavers only. This will be done through reimbursement of the costs.

4.5.4. Passports

The Company will not reimburse the cost of an employee's first passport. In the event that a second passport is required by the Company for Company business, then the Company will reimburse the cost.

4.5.5. Replacement Luggage

The replacement of lost luggage on Business Travel or in respect of 'wear and tear' is not a cost that the Company is prepared to reimburse via expenses.

If your luggage is damaged or lost during a business trip, then please refer to the Company's travel insurance policy.

4.5.6. Clothing

The replacement of any personal clothing is not a cost that the Company is prepared to reimburse.

4.5.7. Hire / Purchase of Formal Clothing

The purchase of formal clothing for business use is not an allowable expense, and no claim for such items will be accepted.

4.5.8. Educational Courses

In general training and educational courses should be paid via invoice using pre-approved providers. Please speak to HR if you are unsure. For short courses with a provider that is not likely to be used again, a company credit card can be used but only with prior approval from the owner of the cost centre that will take the cost of the course.

There will be no tax liability if the course provides skills or training necessary for the performance of the employees' duties, or the course provides skills or training which directly relate to the increased efficiency of the performance of the employee's existing or future duties.

Examination fees will be met by Klinger, although fees for second and subsequent attempts at the same examination will be at the discretion of the Managing Director.

Any educational course costs which are met by the company, and which are not necessary for the performance of the employees' duties, or which do not directly relate to the increased efficiency of the performance of the employee's existing or future duties (which the company does not deem absolutely necessary), will be subject to a signed repayment period commencing at the date at which costs are met or payment is arranged and cannot be cancelled.

Should the employee remain employed with the company for the duration of this period, no reimbursement will be necessary. Should employment be terminated, either by the employee or

by Klinger, the company reserves the right to deduct any owing amount from the employees' next salary payment.

5. Travel

Please note that travel to many countries will require additional approval at a senior level. Travel to 'Critical Countries' requires mandatory approval from the Managing Director. Refer to the Financial Controller for additional information on Business Travel to Critical Countries and on the current list of Critical Countries.

Employees may only claim the costs of necessary and agreed business travel.

With the exception of section 2.3.1, details of any rail, bus or taxi costs, for which reimbursement is sought, should be reported on the expense claim via Concur with appropriate receipts attached.

5.1. Company and Private Cars

5.1.1. [Hire Cars / Vans](#)

Hire cars/vans should only be used where an appropriate company vehicle is not available. Hire vehicles for use in the UK should be booked through the local nominated provider. If you are unsure, please contact the Operations Manager. Hire vehicles for use overseas should be limited. The only exception will be in the event of an emergency and then only at the hirer's cheapest rate.

Company vehicles and UK registered hire vehicles booked through the local nominated fleet administrator travelling within the UK are covered under the Company fleet insurance. Therefore, anyone hiring a vehicle in this manner should not accept any charges in respect of insurance, excess waivers or personal accident cover.

Company vehicles and non-UK registered hire vehicles travelling overseas should ensure adequate insurance cover is in place.

5.1.2. [Private Cars – for Employees with a Cash Allowance](#)

Business miles should be claimed via the appropriate submission on Concur. To be clear, no other consumables (oil, Ad blue, screen wash etc) or other costs such as cleaning the car can be claimed for. VAT fuel receipts MUST be attached to the Expenses Claim form covering the total amount of the mileage claim for all petrol and diesel claims.

For employees with a Cash Allowance, mileage can be claimed as per the HMRC Advisory Fuel Rates, which are reviewed quarterly:

From 1 March 2024

Engine size	Petrol — rate per mile	LPG — rate per mile
1400cc or less	13 pence	11 pence
1401cc to 2000cc	15 pence	13 pence
Over 2000cc	24 pence	21 pence

Engine size	Diesel — rate per mile
1600cc or less	12 pence
1601cc to 2000cc	14 pence
Over 2000cc	19 pence

Electric — rate per mile
9 pence

5.1.3. Private Cars – for all other Employees (“Casual Drivers”)

The use of private cars for business use (other than when the Employee has a cash allowance as per 5.1.2) should be avoided unless there are no other options available. The other options would generally include the use of pool cars, hire cars, or borrowing an existing Company Car from a colleague or manager if available.

Under no circumstances must a private car be used for company business without express permission from the Line Manager in conjunction with HR. Any such vehicle to be used must have appropriate business insurance and be safe to drive (in the opinion of the Company), fully MOT'd, serviced and road legal. In approving the trip, the Line Manager should also consider whether other travel options are available.

Casual drivers will be expected to provide the Company with a copy of their driving licence. In general, this will be done via the same arrangements and mandate as for Company Car drivers. Where this is not practical then a hard copy of the licence must be viewed by a member of the Finance team or HR before the Employee is allowed to drive a car on Company business.

With the exception of section 2.3.1, the cost of fuel when using private cars should be reimbursed via the appropriate submission on Concur. Mileage for 'Casual Drivers' (i.e. without a Cash Alternative) can be reclaimed at 45p per mile (regardless of car or fuel type) but will only be paid when the journey has been approved. This rate may be subject to change from time to time, in line with HMRC Guidelines. VAT fuel receipts MUST be attached to the Expenses Claim form covering the total amount of the mileage claim for all petrol and diesel claims.

5.1.4.Pool Cars

Where available, pool cars should be booked prior to travel through the internal administrator. Employees using a pool car should re-fuel the car prior to its return using the fuel card provided where possible. Where this is not possible, employees should submit an expense form, accompanied by a fuel VAT receipt for reimbursement. Employees should also ensure that they complete the vehicle mileage and condition checklist when returning the vehicle.

All employees using a pool car must complete and comply with all compliance and documentation checks required by the Company. The Company will determine the frequency of such checks and they could be either physical licence / documentation checks or on-line documentation compliance checks, in which case a mandate will be required.

5.1.5.Company Car

Fuel reimbursement for company car business mileage must be in line with Klinger guidelines. There are two methods of reimbursement:

Fuel Card

For employees with a company car (with the exception of pure electric vehicles), Klinger will provide a fuel card which can be used to pay for all fuel. To ensure that the company is adequately recording and covering costs for business miles only, employees must log all business miles travelled along with total miles travelled via submission of the mileage form (found within the Company Car Documents file on SharePoint) to the Finance Team on a monthly basis. This will calculate any delta, and private mileage will be deducted from the following months' payroll. The rate at which it will be deducted is as set by the HMRC advisory fuel rates, which are reviewed quarterly. (Please see clause 5.1.2 or the government website for more information).

Repeated non-completion of business mileage will result in the company's inability to calculate personal mileage data, which may in turn result in the total fuel costs for the given month being deducted from the employee's payroll.

Fuel cards will not be issued to anyone with a pure Electric Vehicle.

Fuel Reimbursement

For those who choose not to have a fuel card or who are not offered a fuel card, reimbursement will be on a pence per business mile basis based upon HMRC Advisory Fuel Rates - <https://www.gov.uk/guidance/advisory-fuel-rates> (this is subject to change from time to time, in line with HMRC Guidelines). Fuel VAT receipts **MUST** be attached to the Expenses Claim form covering at least the total amount of the mileage claim.

Fines

Please note, that the Company will not accept responsibility for any parking or driving fines incurred by employees driving cars on business trips.

In any occasion that a charge is received by the Company for any activity in relation to the vehicle whilst you have been driving for business, the company will pay the fine and a deduction will be made from your next available salary payment to cover the cost. Should you contest the charge and the fine be overturned, a reimbursement will be made to your salary once the Company receives the returned funds.

Other Consumables

For Company Cars, consumables such as oil and Ad Blue can be expensed through Concur should this be necessary outside of a regular service, but not screen wash or cleaning costs.

Documentation Checks

All employees using a company car must complete and comply with all compliance and documentation checks required by the Company. The Company will determine the frequency of such checks and they could be either physical licence / documentation checks or on-line documentation compliance checks, in which case a mandate will be required.

5.1.6. Car Valeting / Cleaning

Costs will only be reimbursed if the vehicle falls into one of the following categories:

- Pool Car
- Unallocated Company Van It is the responsibility of the driver of a company vehicle to maintain their allocated vehicle at their own cost. Reimbursement for screen wash, anti-freeze and car cleaning materials are not allowed under HMRC rulings.

5.1.7. Parking Costs

Where an employee has to park their own vehicle, or a Klinger vehicle, whilst on business, the full cost will be reimbursed. Premium rate, city centre car parks and short stay car parks should be avoided where practical. In order to manage costs, Airport parking should always be booked in advance where possible to do so.

5.1.8. Speeding, Parking and other Traffic Violation Fines

It is Klinger policy that all employees are personally liable for any speeding, parking or any other traffic violation fines they may incur, even if the fine was incurred whilst travelling on company business. This also includes any interest charges, court or bailiff and administration costs (e.g. notification charge) from late or missed payments. There are no circumstances in which reimbursement will be made.

For speeding fines, employees must complete the necessary papers issued by the police authority imposing the fine, return them back to the police and settle payment for the speeding fine direct and on time.

Klinger will directly pay all other parking or traffic violation fines on behalf of the employee and will notify the employee of the amount paid. The employee can either reimburse the company immediately or this can be deducted from their next expense claim or salary payment.

5.2. Taxis

Taxis should only be used where alternative forms of public transport are not available or due to specific circumstances where it would not be appropriate to use public transport. If it is necessary for employees to travel in taxis for business purposes, they must obtain valid receipts / screenshots for the full amount claimed, if they are to be reimbursed for the cost of the journey (the receipt / screenshot must include both the date and cost as a minimum). Furthermore, their expense claim must state the following:

- Where the journey started and finished.
- The business reason for the journey.

Any claims for the cost of taxi journeys from home to the employee's permanent place of work will not be reimbursed by the Company.

5.3. Underground and Buses

The cost of bus fares and underground travel will be reimbursed provided the journey is for business purposes.

5.4. Air Travel & Rail Travel

It is mandatory that all travel bookings for air and rail travel are not booked until approval has been sought by the budget / cost centre holder. For air and rail travel, the cheapest possible fare should be sought, although we do appreciate that this will be affected by availability and appropriateness of time and date.

In terms of class, all flights will be booked in economy except where the flight time exceeds 7 hours, then premium economy will be offered. All premium economy flights must be approved by HR prior to booking.

6. Tax Compliance

Adherence to this policy should guard the company in terms of facilitation of tax evasion.

APPENDIX 1 – VAT receipts and guidance

VAT Invoices / receipts – General

1. For expenses purchased from a retailer (including restaurants and fuel stations) with a VAT inclusive value of £250 or less, a 'less detailed' VAT invoice is sufficient. This need only have:-

- The name, address and VAT registration number of the retailer;
- The date of the purchase;
- A brief description of the goods/services purchased;
- The total amount payable, including VAT; and,
- The rate of VAT applicable.

In all other cases a full VAT invoice should be obtained, other than for certain telephone and parking expenses which do not require a VAT invoice/receipt (see below).

VAT Invoices / receipts - Subsistence

1. VAT on subsistence such as overnight accommodation and meals taken by employees on business trips away from their normal place of work are reclaimable. However, if customer entertaining is also involved, VAT recovery is limited to the employee's subsistence only.

2. Occasional use of overnight accommodation near to the employee's normal workplace as a result of business needs also qualifies as subsistence.

VAT Invoices / receipts - Entertainment

1. Client entertaining: VAT cannot be reclaimed.
2. Staff entertaining: VAT can be reclaimed (as long as you have a VAT receipt).
3. Customer events at which staff are present: VAT cannot be reclaimed if staff is in attendance to assist in the running of a customer event.
4. Staff parties: VAT can be reclaimed (as long as you have a VAT receipt), but if partners (spouses, etc) also attend their share is not reclaimable.

VAT Invoices / receipts - Motor expenses

1. Car Mileage: VAT can only be reclaimed from the fuel element of the mileage rate, so for every mile the VAT element of any claim will be fuel element at 20%. (<https://www.gov.uk/guidance/advisory-fuel-rates>)

2. Motorcycle Mileage: VAT can only be reclaimed from the fuel element of the mileage rate, so for every mile the VAT element of any claim will be fuel element at 20%. (<https://www.gov.uk/guidance/advisory-fuel-rates>)

3. Parking: VAT can be reclaimed on parking charges regardless of whether you have a VAT receipt or not, provided the VAT inclusive expenditure is £25 or less. However, it is necessary to demonstrate that the supplier was VAT registered, so some form of receipt showing a VAT number is required. This excludes on-street meter charges levied by local authorities which are not subject to VAT.

4. Taxis: the majority of licensed London-type taxi operators are not VAT registered so no VAT is reclaimable. Certain larger minicab or taxi Firms may be VAT registered and VAT will be reclaimable if a VAT receipt is obtained.



5. No VAT may be reclaimed on Passenger Mileage or Bicycle Mileage.

VAT Invoices / receipts - Other costs

1. Mobile and Home Telephones: In general, VAT cannot be reclaimed unless business calls can be individually identified (i.e., from an itemised bill).

2. Rail and Air Travel: VAT is not applicable so no VAT should be reclaimed.

3. Any VAT you pay on foreign travel expenses (e.g. hotels) must not be shown as a VAT item on your expenses claim.

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Amendments

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001	All	New Document	Ian Collins	18/04/2024
002	11	Section 5.1.5 amended for the expenses submission through an excel sheet	Ian Collins	18/09/2024