



Candor Expense Claim Form

Title (e.g. Mr)	<input type="text"/>	First Name	<input type="text"/>
Surname	<input type="text"/>		
Agency and Site Name/ Ref	<input type="text"/>		
Date of Claim	<input type="text"/>	Limited Company	<input type="checkbox"/>
		Umbrella	<input type="checkbox"/>
NI no.	<input type="text"/>	<input type="text"/>	<input type="text"/>

Mileage Details To validate any mileage claim being made you must ensure that you provide fuel receipts for every 100 miles to the value of £15.00.

Use of Private car: Make & Model	<input type="text"/>	Car Registration	<input type="text"/>
Other Vehicle Type	Hire Vehicle <input type="checkbox"/>	Bicycle <input type="checkbox"/>	Motorcycle <input type="checkbox"/>

Mileage Expenses

Date	From	To	Total Miles
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Miles			<input type="text"/>

Other Expenses

Date	Description	Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Expenses		<input type="text"/>

Please ensure that all VAT receipts are provided and you have signed the declaration below, failure to do this will result in your expenses not being claimed and the form being returned until it is completed fully. Travel expenses incurred when travelling to site are allowed provided you do not expect to work at a site for more than 24 months. All expense forms should be sent to the Candor (UK) Ltd address below no later than Tuesday for each pay week. If you need further assistance then please do not hesitate to contact us on 0845 388 3001.

Declaration of Expenses I declare that these expenses claimed have been incurred wholly and exclusively to carry out the performance of my duties.

Name	<input type="text"/>	Date	<input type="text"/>
Signature	<input type="text"/>		

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EXPENSES

You can claim expenses that are wholly and exclusively for the purpose of the business. We have tried to make this list exhaustive, however, if you do have any questions please do not hesitate to contact us.

The following are allowable non-taxable expenses:

- Travel
- Subsistence
- Accommodation
- Computer Software (for business use)
- Equipment and Tools
- Professional Subscriptions
- Business Telephone Calls
- Postage and Stationery
- Training

TRAVEL

Travel, that is, expenses incurred through travelling for work using a ferry, bus, train, taxi, plane, car, motorbike, bicycle or tube, can be claimed back.

Receipts and VAT receipts are required for all payments made; you must also make it clear the reason for the journey and your start and end point. Travelling using a car must be equally as clear, you must present us with VAT receipts for petrol/diesel, the reason for the journey, the start and end points, and breakdowns of the distance travelled. Claimable mileage rates are as follows:

TRANSPORT RATE

- Car – 45p per mile for the first 10,000 miles and 25p thereafter
- Motorbike – 24p per mile
- Bicycle – 20p per mile

Travel to and from home to your temporary place of work and between different sites can be claimed.

SUBSISTENCE

It is possible to claim for subsistence based on HMRC benchmark scale rates. For this to be valid you must be more than 5 miles away from your permanent address during your days work, and a meal is defined as a combination of food and drink.

- Breakfast – You can claim up to £5 if you leave home before 6am to your assignment, and incur a breakfast cost after leaving home.
- Daytime meal (5 hours) – You can claim up to £5 when working more than 5 hours and less than 10 hours. You should incur the cost of a meal.
- Daytime meal (10 hours) – You can claim up to £10 when working more than 10 hours and have incurred the cost of a meal.
- Evening meal – You can claim up to £15 when working after 8pm, and have had to buy a meal. The meal must be consumed before you return home.

Please note that you are unable to claim both the 5 hour day time meal and 10 hour day time meal within any 24 hour period. The maximum you can claim for a daytime meal is £10. You are limited to three meal rates on one day or 24 hour period.

Please be aware that although receipts are not required for subsistence, you must keep hold of all receipts. You're legally obliged to give evidence of expense claims if requested, as HMRC, and Candor can request them at any time.

If you incur expenses above the maximum amount; and you have receipts, then you can claim the full amount.

ACCOMMODATION

All accommodation claims (hotels/B&B's) must be accompanied by a receipt. This must also show the accommodation's name, address, telephone number and VAT registration number.

You can submit a claim for £5 per night for personal incidental expenses, such as buying newspapers or phoning home.

COMPUTER SOFTWARE

As with all expenses, as long as the claim is made for something that is wholly and exclusively for business use it can be processed and this includes computer software.

EQUIPMENT AND TOOLS

You may claim back any equipment, clothing and tools as long as you present a VAT receipt for the purchase. You can claim any tools, fluorescent jackets, overalls, helmets, boots and protective clothing.

You may claim expenses on books, magazines and electronic subscriptions so long as they are necessary to your work. Again, VAT receipts that clearly state your purchase must be presented.

BUSINESS TELEPHONE CALLS

Mobile phones cannot be claimed as expenses but you can claim back any money spent on business calls. You'll need to send us your monthly bill with the relevant calls highlighted.

TRAINING

Courses that are designed specifically with the business needs in mind or qualifications/training that are a requirement can be claimed as a legitimate business expense. VAT receipts must be presented.

DISALLOWABLE EXPENSES

Although the HMRC looks favourably on a wide range of non-taxable expenses, it is necessary to be aware of what is not allowable:

- Mobile Phones – You might purchase a mobile phone for business use, but you can only claim for the business calls made and not the handset.
- Computer Equipment – Software is allowable, but a computer and surrounding equipment is not since it cannot be proven to be wholly for business use.
- Satellite Navigation equipment.
- Any non business related purchases: your own personal expenses.
- Any travel costs incurred that are not related to business activity, remember that if HMRC were to check any claims made, you must be able to justify and prove that your claim was/is legitimate.