

How to complete this form

Working through an Umbrella Company you are entitled to reduce your tax liability by claiming back certain allowances subject to HMRC guidelines. They state that any claims must relate wholly, exclusively and necessary in the performance of your duties. Due to the dispensations granted to Priory Contractors Limited we do not require to see any proof of expenditure up to those limits and it is the Contractor's responsibility to maintain their own records to support the claims they make in the event of an investigation by HMRC. We would require proof of any out of pocket expenditure incurred, with their prior agreement, on behalf of a Client and that had not been settled direct with the Contractor. This would be subject to an invoice to the Client and the Contractor would be reimbursed in full and the payment not subject to any taxation. Claims should reflect actual expenditure.

Daily Allowances

Please enter the date and the Agency contracted to against the corresponding day of the week. Then for each day complete each section that is applicable across that line under each sub heading.

Journey Enter the start location (e.g. Home town) and Finish location (e.g. place of work) then enter the total round trip miles. Mileage value will be worked out by us. For reference you are entitled each fiscal year to 40p per mile for the first 10 000 miles and 25p thereafter.

Meal Allowances If working more than 5 miles from your place of residence you are entitled to claim for meals during the course of the day according to the period away as follows: -

- Less than 10 hours a Lunch may be claimed
- More than 10 hours a Lunch and breakfast or Evening meal may be claimed.

Breakfast may be claimed if starting work before 0730 hours and an Evening meal may be claimed if working after 0630 hours. All three Meal Allowances may only be claimed if it is necessary to stay away overnight and the cost of meals is not included in the cost of accommodation. We do not need to see receipts up to the value of our dispensations – Breakfast £6.00 / Lunch £7.00 / Evening Meal £11.00.

Weekly / Additional Allowances

Please enter the totals for the period in the box provided or enter the date, description and total of the claim in the 'other' box and send all receipts together with your claim unless otherwise stated.

Laundry May be claimed at £2.00 per week – no receipt is required

Phone Only business calls may be claimed not the cost of line/service rental or the purchase of a handset.

Postage Any postage for work purposes can be claimed in full and the total amount for the period entered into the box.

Parking Any Car Parking for work purposes can be claimed in full and the total amount for the period entered into the box.

Tolls All Tolls and congestion charges may be claimed in full.

Other Travel by public transport, Work wear, tools, Equipment necessary for you to carry out your work can be claimed in full. Professional/Course Fees may be claimed if relevant to your occupation, including books, stationery, and medical tests.

Overnights

Overnight allowances may be claimed if it is a condition of your job to stay away from home and the cost is not covered. A claim of £25 may be made without a receipt for staying with friends or family. If staying in a Hotel or Bed and Breakfast the full amount may be claimed. Receipts will be required for amounts in excess of our dispensation of £55.00. If the client has agreed to compensate you for staying away from home this is added to the timesheet and you will receive payment in full at the agreed rate.

PIE A Value of £5.00 for Personal Incidental Expenses may be claimed for each overnight stay.

This form is for claiming allowances that are offset against your tax liability due to your unique circumstances. Note: they are not 'Expenses' that are added to your invoiced earnings. For any queries please call us on **01889 583 592** or email us at **info@priorycontractors.co.uk**