MARHAMCHURCH PARISH COUNCIL

Travel and Subsistence Policy

Introduction

This document sets out the conditions for the payment of Travelling Allowances and Subsistence Expenses to members and employees of Marhamchurch Parish Council.

The policy is based on HMRC Tax free travel mileage guidelines (https://www.gov.uk/government/publications/rates-and-allowances-travel-mileage-and-fuel-allowances/travel-mileage-and-fuel-rates-and-allowances) and all travel allowances shall be paid in accordance with the current guidelines. **Approved mileage rates from tax year 2026 to 2027** is .**55p per mile for cars and vans and .24p for motorcycles**. Over 10,000 miles in a tax year is .**25p per mile for cars and vans and .24p for motorcycles.**

Rates subject to the amount agreed by Marhamchurch Parish Council.

Travel Allowance Conditions

1. When a journey is undertaken whilst carrying out council business, including attending meetings and training – the driver will be given a mileage allowance at a rate agreed by Marhamchurch Parish Council (currently .55p per mile) regardless of the cubic capacity of the vehicle used.
2. The cost of car parking fees will be reimbursed.
3. Travelling allowances shall only be paid to those members and employees who have incurred necessary expenditure in the performance of approved official duties.
4. Travelling allowances claimed in accordance with this policy shall only be paid on the submission of a completed Travel and/or Subsistence Claim.
4. All employees undertaking official business travel shall ensure they hold an appropriate driving licence for the class of vehicle being used and that the vehicle is taxed, has a valid MOT certificate where appropriate and is covered by an adequate Motor Insurance Policy which includes clauses covering Business Usage.
5. For parish councillors
   (a) the member must be officially delegated as the council attendee to a group or organisation in order to be eligible to claim travelling and subsistence payments related to attending meetings.
   (b) one off attendances at courses, conferences or meetings should be approved by the Council prior to the member's attendance
6. For employees: travelling should be authorised preferably by the Council, or as a minimum by the Chair prior to each journey being undertaken
7. All travelling shall be organised in the most economic manner.
8. Where more than one member and/or employee is making the same journey, wherever practicable, arrangements shall be made to ensure the least number of vehicles are used.
9. The Council shall make additional mileage payments to a member or employee conveying passengers.

10. Individual members and employees shall be responsible for negotiating with the Inland Revenue their personal tax allowance/liability in respect of travelling expense payments. The current rate HMRC recommended rate is .55p per mile)
11. Payment of travelling allowances shall be made by BACS.

Subsistence Expenses Conditions

Subsistence expenses will be reimbursed to members and employees who are prevented by their official duties from taking a meal at their home or place where they normally take their meals, and thereby incur additional expenditure, subject to the submission of a valid VAT receipt for such expenditure.

1. Subsistence expenses shall only be reimbursed to members and employees in the performance of approved official duties – see Nos 5 & 6 above.
2. Subsistence expenses shall only be paid in respect of expenditure supported by receipts, which should be VAT receipts wherever possible and the submission of a completed Travel and/or Subsistence Claim
3. Claims for breakfast and evening meal can only be made when they could not reasonably be expected to take such meals at home due to the unreasonable departure/arrival times.
4. Payment of subsistence expenses will be made via BACS.

Procedure

1. Travel and/or Subsistence Claim forms can be obtained from the clerk.
2. Reimbursement will be made after the parish council meeting.

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Minute No…16/150

Date amended to HMRC guidelines 16.04.2019
Minute No…19/90

Date amended to reflect new HMRC guidelines 13.10.2026
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