

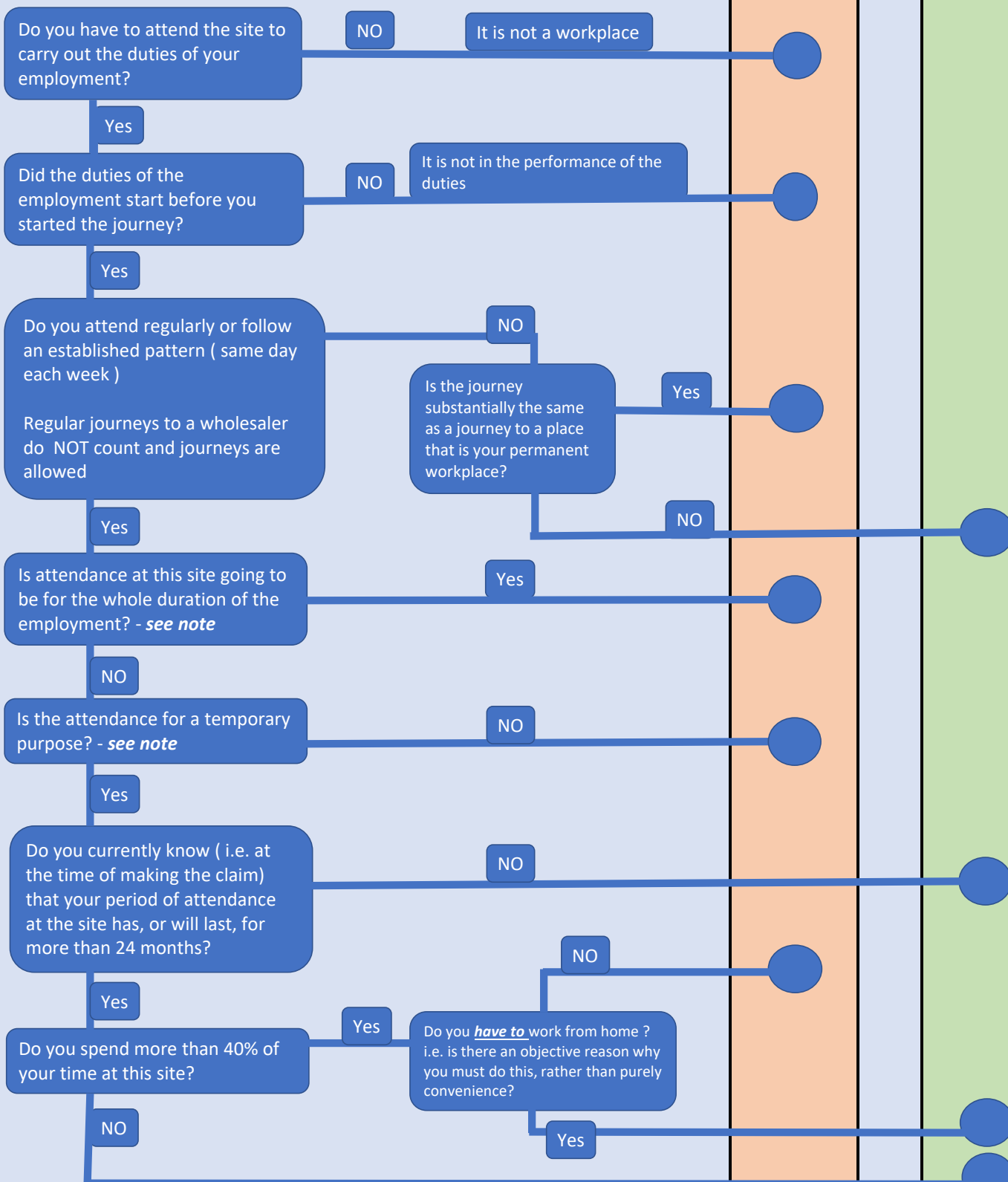
This flow chart is for employees making an expense claim from an employer-See the separate flow chart for tax deductions from trading profits.

Can an employee claim a tax deduction for motor and travel costs?

Claim not
allowed for
tax

Claim is
allowed for
tax

This flow chart should be read alongside the more detailed information in my article - "Tax deductions for expenses - Motor and Travel"



NOTES:

Agency based employees: If you are an agency worker, each assignment is treated as a separate employment . As you will be there for the whole of that employment, each assignment will be a permanent workplace and travel is not allowed.

Site workers: If you work a specific area, the whole area is your workplace and the above rules should be applied as if that area is a single location. Travel within the area is allowed, travel to the outskirts and then home again is not allowed. If you live in the area , all travel is allowed.

Whole duration of employment: This applies where you only have the employment to carry out a particular task. If you have your own company, then it is likely that you will use this company for a number of assignments and therefore, each assignment will not last for the duration of the employment.

Temporary purpose: Each visit is for a self contained task as opposed to a series of visits connected with the same task.

If the journey is allowed then you can claim a deduction for both the cost of travel and possibly meals . Contact Complete Accounts for full details

*This article is designed as an aid to understanding the basic rules that apply when making a tax deduction in the UK. It is not designed to replace detailed professional advice and no responsibility is accepted by Complete Accounts Limited for any decision made based on this article. Complete Accounts are available to discuss any specific item in detail on
Tele: 01926 855800 e: chris@completeaccounts.co.uk*