

# Liquid Multi-Site Expenses Policy

Need some help understanding how our expenses process works and what you can claim for?  
Look no further...

## OK, before submitting expenses it's really important that you know:

- Expenses must be '**wholly, necessarily and exclusively**' for your assignment
- Expenses can be submitted via our online portal or by filling in a paper 'expense claim form'
- Subsistence expenses can only be submitted if meal costs have been incurred
- Expenses can be backdated up to 28 days, free of charge
- Original or copy receipts must be provided for all expenses other than 'subsistence'
- All forms must be received by 12 noon Wednesday to be processed in the same week
- Expenses received after the deadline can be still be processed, additional faster payment charge may apply

## WHAT CAN I CLAIM & WHEN

If you are responsible for paying the fuel costs	If you are not responsible for paying the fuel costs
<ul style="list-style-type: none"> <li>✓ Mileage claimed and paid each week</li> <li>✓ Subsistence claimed at the end of the tax year via P87</li> <li>✓ Any other work related expense at the end of the tax year via P87</li> </ul>	<ul style="list-style-type: none"> <li>✓ Subsistence claimed at the end of the tax year via P87</li> <li>✓ Any other work related expense at the end of the tax year via P87</li> </ul>

## TRAVEL

All travel expenses must be supported by fuel receipts stating the date of purchase and the cost including VAT.

Current HMRC mileage scale rates:

TRANSPORT	1-10,000 miles	10,001 + miles
Motor Vehicle (car, van)	45p per mile	25p per mile
Motorcycle	24p per mile	24p per mile
Bicycle (push bike)	20p per mile	20p per mile

The above rates include maintenance, consumables, insurance and all services that the vehicle may need.

Hiring a vehicle is an allowable expense if you don't own a private vehicle. The car hire needs to be short-term and **wholly, necessarily and exclusively** for work purposes, so no private mileage. You can submit any relevant toll charges (e.g. bridge or tunnel) which we don't need to see receipts for, mainly because you don't always get one.

## SUBSISTENCE

Only pre-packaged food purchased on the day your submission relates to is acceptable. Receipts are not required when submitting your subsistence claims, but keep hold of them as we do quarterly random audits where you'll need to produce them. Please don't submit a meal claim if you're very close to home and it's easier to wait.

Weekly grocery costs are not an allowable expense.

## ACCOMMODATION

Staying away at a hotel or B&B near to your temporary assignment is an allowable expense just so long as it is **wholly, exclusively and necessarily** for work purposes and a valid receipt is provided. The receipt must clearly state where you have stayed, the cost of the room and the dates you have stayed there.

Temporarily renting a property for work is also acceptable, providing it is **not** your permanent home and you still have housing elsewhere. If you are a non-UK resident who has moved to the UK specifically for work purposes you are entitled to submit your rent providing you are returning back to your home country after the contract expires. We require either a signed copy of the tenancy agreement or a signed receipt stating the address of the property and the dates stayed including the amount paid.

## TOOLS, CLOTHING & EYE TESTS

The purchase, upkeep, repair and replacement of all tools and equipment **wholly, necessarily and exclusively** required for work are an allowable expense; all receipts are required stating the date of purchase, amount paid and name of tool or clothing.

If you regularly work on VDUs (computer screens) you may submit the cost of an eye test. If as a result of the eye test, corrective lenses are prescribed for VDU work, a submission of up to £50 towards the cost of the basic frame can be made. Proof of purchase must be supplied. Stationery, faxes, printing, photocopying and postage can be submitted if required for work and should be supported with a valid receipt.

Clothing can be submitted if your duties require the items to be worn, e.g. PPE, steel toe boots, safety glasses or high visibility jackets may be required in certain professions. We'll need receipts for these items of clothing and they must be purchased from specialist retailers, not high street shops or supermarkets.

## TRAINING & SUBSCRIPTIONS

You can claim for the cost of any work related training course as long as it has been requested by the client as necessary for your assignment.

Subscriptions paid to certain approved professional bodies or societies relevant to work can also be submitted. A list of approved institutions is published on HMRC's website. If a receipt is not provided a bank statement is acceptable as long as it states the name of the company on the statement.

## HOME OFFICE

If you are required to work from home (this can include the preparation and sending of timesheet, procuring your next assignment or engaging with the agency to ensure prompt payment of invoices), you are entitled to claim a small expense for any home office space.

This amount is limited by Liquid Friday to £4 per week and is un-receipted. It is important that this is claimed each week via the online portal or paper claim form.

## RECEIPTS & SUPPORTING DOCUMENTS

To avoid delay in paying-out your expenses it's really important that you follow the correct procedures. The online portal is the quickest, easiest and most secure way of submitting your expense details and receipts. Paper forms that are incorrectly or partially completed cannot be approved.

No expense will be approved without a valid original receipt or a clearly legible copy; we can't accept blurry or fuzzy receipt copies. Receipts can be attached to the **online portal**, sent by email to [expenses@liquidfriday.co.uk](mailto:expenses@liquidfriday.co.uk), sent by picture message (MMS) to **07786 200555** or via Whatsapp 07708 018228. Receipts need to show the date, the name, address and VAT registration number of the supplier of the goods or services and have a clear description of the goods or services supplied. If VAT applies it should show the net, VAT amount and gross total.