

Additional expenses rules

Where an employee goes abroad to work, or an overseas employee comes to work in the UK, some expenses for which a deduction is not due under the rules mentioned in Chapter 8, may still qualify for relief under special rules for foreign travel. The special rules for foreign travel are explained in Chapter 7 of the booklet 490 *Employee travel - A tax and NICs guide for employers*.

The text of the guide is at www.hmrc.gov.uk/helpsheets/490.pdf

The booklet 490 is also available through the Employer Orderline on **08457 646 646**. For opening hours go to www.hmrc.gov.uk/contactus