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- 3.1 An employee cannot have relief for the cost of a journey which is ordinary commuting or private travel. Paragraphs 3.2 to 3.28 explain what journeys are ordinary commuting. Paragraphs 3.31 and 3.32 explain what journeys are private travel.

What is ordinary commuting?

- 3.2 For most employees, ordinary commuting is the journey they make most days between their home and their permanent workplace. However, for some employees the position is more complicated. The term 'ordinary commuting' means any travel between a permanent workplace and home, or any other place which is **not** a workplace. A workplace is a place where the employee's attendance is necessary for the performance of the duties of that employment.
- 3.3 So, in general, there is no relief for the cost of travel between an employee's permanent workplace and
- an employee's home or
 - any other place the employee visits for non-work reasons or
 - any place where the employee performs the duties of another job.
- 3.4 Any journey between an employee's permanent workplace and home, or any other place where the employee's attendance is not necessary for the duties of that employment, is ordinary commuting – for which no relief is due.

Example

Dermot's employer sometimes requires him to attend his permanent workplace outside normal working hours – for example, at the weekend. This means he incurs extra costs on bus fares, the cost of meals eaten at his desk and sometimes even the cost of overnight accommodation near his workplace. No relief is available for any of this expenditure because all journeys between home and his permanent workplace are ordinary commuting. It makes no difference that Dermot's employer requires him to make the journeys or that they are made outside his normal working hours.

- 3.5 An employee cannot turn what is really an ordinary commuting journey into a business journey simply by arranging a business appointment somewhere on the way just to get relief. To get relief the employee must be able to show that the attendance at the particular place on that occasion was necessary – in a real sense – for the performance of the duties of that employment and was not just a matter of personal convenience.
- 3.6 Similarly, an employer cannot turn an ordinary commuting journey into a business journey by requiring an employee to stop off on the way to carry out business tasks such as making phone calls. See paragraphs 2.8 and 4.3 to 4.5.
- 3.7 Where someone other than the employee pays or provides for their ordinary commuting (by reimbursing the costs, by paying directly for the travel or by providing travel facilities) and this arises from or by reason of the employment, the payment or provision is taxable. Reimbursements must be included as gross pay for PAYE purposes. All such payments and benefits should be reported on form P11D. The tax charge arises irrespective of whether the payment or provision is made by the employer or by a third party.
- 3.8 There is an exemption for certain benefits provided through a travel plan. A travel plan is a package of practical measures designed to reduce car use for journeys to and from work, and for business travel. Travel Plans are put together by employers, and can be adapted to suit the particular needs of individual sites.

Examples of what could be included in a travel plan include:

- a works bus provided by an employer that is available to all employees generally to transport them to and from work
- cycles or cycling safety equipment.

Example

To encourage staff to move to a new site at an out of town industrial development, an employer lays on a free bus service for his employees. Because the bus service is available to all employees generally to transport them to and from work there will be no tax charge.

Permanent workplace

- 3.9 It is usually clear whether or not a place is an employee's permanent workplace (and, therefore, whether a journey to that place is ordinary commuting). A place where an employee works is a permanent workplace if he or she attends it **regularly** for the performance of the duties of the employment. But it will not be a permanent workplace if it is a temporary workplace. A temporary workplace is somewhere the employee goes only to perform a task of **limited duration** or for a **temporary purpose**. Paragraph 3.10 explains 'attends regularly', paragraphs 3.11 to 3.24 explain 'temporary workplace', 'limited duration' and 'temporary purpose'.

Regular attendance at a workplace

- 3.10 An employee attends a permanent workplace if the attendance is frequent, follows a pattern, or it is the place the employee usually attends for all or almost all of the period for which he or she holds or is likely to hold that employment. The proportion of an employee's working time spent at a particular workplace is a factor in determining whether or not it is treated as a permanent workplace. But it is not the only factor. Even if the employee attends the workplace only on one or two days a week, if it is on a regular basis, the workplace may still be a permanent workplace. It is possible for an employee to have two or more permanent workplaces. The employee will not be entitled to relief for the costs incurred in travelling from home to any of the permanent workplaces (see paragraph 3.20).

Temporary workplace – attendance for a limited duration or temporary purpose

- 3.11 A place is a temporary workplace if an employee goes there only to perform a task of limited duration or for a temporary purpose. So even where an employee attends a workplace regularly, it will be a temporary workplace and, therefore, not a permanent workplace if the employee attends for **the purpose of performing a task of limited duration or other temporary purpose**.

Limited duration – the 24 month rule

- 3.12 As explained in paragraph 3.11, a place which an employee attends for the purpose of performing a task of limited duration or for some other temporary purpose is a temporary workplace. But there is a special rule which prevents a workplace being a temporary workplace where an employee attends it in the course of a period of continuous work which lasts, or is likely to last, more than 24 months.
- 3.13 A period of continuous work is a period of work throughout which the duties of the employment are performed to a significant extent at that place. For the purposes of operating this rule we regard duties as performed to a significant extent at any workplace if an employee spends 40% or more of their working time at that place.
- 3.14 The test is whether the employee has spent, or is likely to spend, 40% or more of their working time at that particular workplace over a period of more than 24 months. Where that is the case the workplace is a permanent workplace so travel between there and home is ordinary commuting for which there is no relief.

Example

Doris has worked for five years at her employer's head office in Warrington. She is sent by her employer to perform duties at a branch office in Wigan for 18 months. Relief is available for the full cost of Doris's travel between home and the temporary workplace in Wigan.

Example

Duncan has worked for his employer for 10 years and is sent to perform full-time duties at a workplace for 28 months. There is no relief for the cost of travel to and from the workplace, because his attendance there is known from the outset to be for more than 24 months so the workplace is a permanent workplace. His home to work travel is therefore ordinary commuting for which no relief is available.

Example

Dymphna has worked for her employer for three years and is sent to perform full-time duties at a workplace for 28 months but the posting is unexpectedly ended after 18 months. No relief is available for the cost of travel between her home and the workplace, because her attendance is expected to exceed 24 months (though in fact it does not). The workplace is therefore a permanent workplace and the journey is ordinary commuting.

Example

Earl has worked for his employer for three years. He is sent to perform full-time duties at a workplace for 18 months. After 10 months the posting is extended to 28 months. Relief is available for the full cost of travel to and from the workplace during the first 10 months (while his attendance is expected to be for less than 24 months) but not after that (once his attendance is expected to exceed 24 months).

Example

Edina has worked for her employer for seven years and is sent to perform full-time duties at a workplace for 28 months. After 10 months the posting is shortened to 18 months. No relief is available for the cost of travel to and from the workplace during the first 10 months (while her attendance is expected to exceed 24 months) but relief is available for the full cost of travel during the final eight months (once her attendance is no longer expected to exceed 24 months).

Example

Edward lives and works in New Brighton where he is employed as an engineer. His employer sends him to work in Wrexham for 1½ days a week for 28 months. For the rest of the week he continues to work in New Brighton which remains a permanent workplace.

In considering whether Edward is entitled to relief for travel between home and Wrexham it is important to look at the amount of time he expects to spend there each week and for how long he expects to be in Wrexham. Because he expects to be in Wrexham for less than 40% of his working time, albeit over a period longer than 24 months, and he retains a permanent workplace in New Brighton, Wrexham is a temporary workplace for Edward and he is entitled to relief for the cost of getting there and back.

Example

Effie is employed as a food scientist by a manufacturer of ice cream cones. She lives in Porthmadog and works in Dolgellau. Her employer opens a new plant in Llandrindod Wells. Effie is sent to work there four days a week and expects to be there for 30 months. She is not entitled to relief for travel from home to Llandrindod Wells because she is spending more than 40% of her time at the new plant and expects to be there for more than 24 months. It is therefore a permanent workplace. Effie is not entitled to relief for travel from home to Dolgellau for the one day a week she goes there because the Dolgellau plant remains her permanent workplace.

Example

Ellery is employed as a financial adviser working in Brighton. His employer sends him to an office in Bournemouth for one day a week over a 10 month period.

He travels to Bournemouth directly from his home in Hastings. Ellery is entitled to relief for his travel to Bournemouth because he has gone there for a temporary purpose. He does not expect to spend more than 40% of his time there nor does he expect to be going there for more than 24 months.

Example

Eloise, a computer consultant, is the only employee of a company which she controls. She is a specialist in banking systems.

She spends 18 months working full-time at the headquarters of a merchant bank in Lombard Street in the City of London. She then moves next door to design a new computer system for a different bank where she expects to stay working full-time for 22 months.

After that assignment she moves to work at a bank close by on Cheapside for 17 months.

Eloise is not entitled to tax relief for her travel from home to these workplaces, because the nature of her work is such that she expects to work continuously in the 'Square Mile' albeit on the premises of different banks. So her travel from home to work will be broadly the same every day, year in year out (see paragraph 4.6).

Example

Elwyn is employed as a speech therapist at a hospital in Devizes. His employer sends him to Reading for three days a week to supervise a new department there.

He expects to be in Reading for 18 months. Elwyn is entitled to relief for his travel from home to Reading. Although he is spending more than 40% of his time in Reading he does not expect to be there for more than 24 months so Reading is a temporary workplace.

Example

Emily is employed as a seal doctor at a zoo on the south coast. She is sent to Morecambe to supervise a seal sanctuary for one day each month. She has done this for five years. Although Emily goes to Morecambe for more than 24 months she does not spend more than 40% of her working time there and she retains a permanent workplace on the south coast. So she is entitled to relief for her travel from home to Morecambe.

Example

Emmett lives in Knaresborough and has a part-time job working two days a week in Harrogate as a telephonist for an insurance company. He is asked to spend one of his two working days covering for a colleague at a branch in Ripon for a period of 32 months. Emmett is not entitled to relief for travel between home and Ripon because, while he spends only one day a week in Ripon, this is more than 40% of his working time and he expects to be there for more than 24 months. Emmett is not entitled to relief for the journey he makes between home and Harrogate on the other day he works because Harrogate remains a permanent workplace.

- 3.15 Usually it will be clear whether or not an employee expects to spend more than 40% of their working time at a particular workplace over a period of more than 24 months. Where there is some uncertainty, cases should be decided on their facts. An obvious starting point is what the employer has told the employee. Another point to consider may be whether the employee has moved home as a result of the change in workplace. An employee may be less likely to relocate for a posting that is expected to last under 24 months than for one that is expected to last longer. That is not to say, if someone does move home as a result of a change of workplace, it necessarily means they expect the new workplace to be permanent, or that if they do not move home they necessarily expect the new workplace to be temporary. Moving home is not a test, it is only one factor to be taken into consideration – but it is an important one.

Breaks in attendance

- 3.16 A period of continuous work can remain continuous even where there is a break in attendance.

Example

Erica is employed as a computer consultant. She works full-time at a site for 18 months developing a new computer system. The work is then extended for another 18 months at the same workplace, for the roll-out of the new computer system. The roll-out is subject to a separate contract between the employer and client.

As long as Erica did not expect to be working on the site for more than 24 months she is entitled to relief for the cost of travelling from home to the site. Once her employer enters into a new contract Erica expects to be working on the site for more than 24 months so from that point she is not entitled to relief for her journey from home to the site.

Example

Ernest is employed to work full-time on a construction project which is expected to last for six years. Each time Ernest gets close to having worked on the site for nearly two years his employer moves him to another workplace for a week before returning him to the long term project site. Despite these moves, Ernest is spending a significant amount of his working time (more than 40%) at one site and the period during which he is doing so is greater than 24 months. So Ernest is not entitled to relief for his travel from home to the site.

Example

Etaoin is employed as a human resources consultant. She works full-time at a client's site for 17 months developing a new staff appraisal system and then deals with unexpected priority work elsewhere for three months. She then returns to the client's site for a further six months to co-ordinate the roll-out of the new system – as had been planned from the outset of the project.

So Etaoin expects to spend all her working time at the client's site for 23 months (17 + 6). She is entitled to relief for her travel from home to the site during the first 17 months because she does not then expect to be at the site for more than 24 months. She is not, however, entitled to relief for her travel from home to the client's site for the further 6 months. That is because she now expects to spend more than 40% of her working time at that site over a period longer than 24 months, (17 + 3 + 6 = 26 months).

No requirement to return to a permanent workplace

- 3.17 An employee does **not** need to have a permanent workplace to go back to in order to get tax relief for travel to a temporary workplace.

Example

Eunice starts a new job as a trainee manager for a building society. When she starts her job her employer has not decided where she will be based. As part of her induction into the building society, for the first two months Eunice is required to spend a few weeks working full-time at each of a number of branches learning about the wide range of services the building society provides. After two months she is given a permanent posting to a branch in Swansea.

Eunice is entitled to relief for the full cost of her journeys from home to the branches she visits in the first two months of her employment. Eunice is not entitled to relief for the cost of travelling from her home to Swansea because this is an ordinary commuting journey.

Fixed term appointments

- 3.18 A period of attendance at a place is not regarded as of limited duration or for a temporary purpose if it is all or almost all of the period for which the employee is likely to hold, or continue to hold, the employment.

Example

Everton is taken on for a fixed term employment of 18 months to work at a particular site. No relief is available for the cost of travel to and from the site during that period.

Example

Felicity is employed as a research scientist on a fixed term contract lasting 15 months. Most of her work is to be done in research laboratories in Upminster but in order to familiarise her with equipment which is new to her, her employer first sends her to the manufacturer's premises in Inverness. Felicity is entitled to relief for her travel to Inverness, but not for her travel from home to Upminster because it is the place where she will carry out duties for almost all of her employment.

We will not normally use this rule to deny relief for travel to a workplace which is the final posting for someone whose contract of employment has lasted for at least five years.

Agency workers

- 3.19 Where a worker provides their services through an agency and generally attends only one workplace in respect of each engagement that workplace will usually be a permanent workplace. However, we recognise that nurses, domestic workers and others who provide their services through an agency may undertake a number of different jobs on the same day. In these circumstances, those workers may obtain tax relief for travel between those jobs, **but not** for travel from home to the **first** job and to home from the last job on each day.

Example

Ferdinand is a computer expert who provides his services through a company which he owns. He is the company's only employee. Each year the company has around 15 contracts with different clients around the country to supply Ferdinand's services. He regularly travels from home to work at the premises of the company's clients. Provided he does not expect to spend more than 40% of his working time for more than 24 months at any one site he is entitled to relief for all his journeys from home to the clients' premises.

Example

Finuala is an accounts clerk who gets all her work through an employment agency. She rarely takes a job which lasts more than two weeks. Finuala always travels straight from home to work at the premises of the employment agency's client. She is not entitled to relief for any of these journeys because each job is treated as a separate employment and so all her journeys are ordinary commuting.

People with more than one workplace at the same time

3.20 Someone who has two or more employments or is in an employment which requires regular attendance at more than one workplace, may have more than one permanent workplace during the same period.

Example

Fitz is a make-up artist employed by a large chain of chemist shops. He works five days each week but spends each day in a different shop in a different town. He works in the same shop on the same day each week.

Fitz is not entitled to relief for his travel from home to any of the shops. That is because he travels regularly to each shop and his work is neither of limited duration nor for a temporary purpose. So each shop is a separate permanent workplace.

Example

Florence is employed as an office manager by a firm of architects. The firm operates from offices in Bristol and Bath. Florence spends each morning at the office in Bristol and each afternoon at the office in Bath. Each office is a permanent workplace. Florence is not entitled to relief for the cost of travel between her home and either of the offices. However, travel between the two workplaces is travel in the performance of her duties. So relief is available for the full cost of this travel.

3.21 Most employees will not have more than one permanent workplace at the same time. Each case will depend on the particular facts.

The sort of things that would point to a workplace being a second permanent workplace include:

- the employee regularly performs a significant part of their duties there
- people would expect to be able to contact the employee at the second location
- the employee has an office, or desk, and support services at the second workplace which he or she regularly uses
- the employee performs similar tasks at each workplace
- the employee does not attend the workplace solely to undertake specific tasks such as attendance at a specially arranged meeting (see paragraph 3.12).

3.22 No single criterion is decisive in establishing whether a second location is a permanent workplace. It depends on the particular work pattern. But if, for example, someone regularly spends 40% of their time at a second location, it is unlikely, given the frequency of the visits, that each visit would be to perform a task of limited duration or for some other temporary purpose. In these circumstances the presumption would normally be that the second location is a permanent workplace.

Attendance for a temporary purpose

- 3.23 An employee may attend a workplace regularly **and** perform duties there which are not of limited duration without that workplace becoming a permanent workplace provided the purpose of each visit is temporary.

Example

Fred is a safety officer. He regularly visits a particular factory every month to carry out a safety check. His responsibility for that factory has been a duty of his employment for a period already spanning twenty years (so it is not of limited duration). However, the tasks he performs on each visit are self-contained and the purpose of each visit, considered alone, is temporary. So relief is available for the full cost of his travel.

- 3.24 Where a visit is **self-contained** (that is, arranged for a particular reason rather than as part of a series of visits to the same workplace for the continuation of a particular task) it is likely to be for a temporary purpose.

Example

Gail is finance director of a large company based in Scunthorpe. Once a month her duties take her to the company's production unit in the South East. Her visits are to consider individual investment proposals but she takes the opportunity to discuss local welfare issues as a representative of senior management.

The purpose of the visits is not linked, each one is self-contained. So the production unit is not Gail's permanent workplace and she is entitled to relief for the full cost of her business travel.

Example

Gaston lives in Sidcup and has a permanent workplace in Broadstairs. He is a director of a company which has a number of regional offices.

He has to attend a director's meeting on the last Friday of each month in Farnham. Although the directors' meetings are regularly held in the same place, Farnham does not become a permanent workplace for Gaston because each visit is for a temporary purpose. So he is entitled to relief for the cost of his travel from home to Farnham.

Example

Gemma is employed as a school teacher in Oswestry which is a permanent workplace. Every fortnight she goes to an Education Authority meeting in Bridgnorth. She is entitled to relief for her travel from home to Bridgnorth because while she goes there regularly each visit is for a temporary purpose.

Depots and similar bases

3.25 Where an employee regularly attends a workplace because:

- it is the base from which he or she works, **or**
- it is the place where he or she is routinely allocated tasks

attendance will **not** be regarded as being of a limited duration or for a temporary purpose.

Example

Geoffrey is employed as a bus driver. He picks up his vehicle from a depot each day. Attendance at that depot at the start and finish of each shift may be brief but the depot is still his permanent workplace. There is no relief for the cost of Geoffrey's travel between home and the depot because it is ordinary commuting.

3.26 This does not mean that every place from which an employee works or at which he or she is allocated tasks is necessarily a permanent workplace.

A depot or similar workplace will be regarded as a permanent workplace if:

- the employee attends it regularly, **and**
- the main reason the employee goes there is because it is the place from which he or she works or at which he or she is routinely allocated tasks, **and**
- it is the main or only place from which the employee works or at which he or she is routinely allocated tasks.

Example

Geraldine is employed as a management consultant. She has no permanent workplace. She spends most of her time working at the premises of various clients. At other times she 'hot-desks' at her employers' offices in various locations or works on the train while travelling between clients.

Geraldine can be allocated tasks while she is at any of these places. But this is not the reason she goes there. She goes to visit clients and carry out other tasks of limited duration. Even though she is sometimes allocated tasks at each of these places none of them is her permanent workplace.

3.27 However, where an employee regularly attends a workplace to be routinely allocated tasks while there, that workplace will be a permanent workplace – even if certain tasks are allocated to the employee elsewhere.

Example

Gilbert is employed as an electrician. Each morning he visits a depot where he is given his job list for the day. His employer usually contacts him during the day to make changes to that job list. He is therefore, allocated tasks in many different places. However, Gilbert's depot is still the place he attends regularly where he is routinely allocated tasks and it is, therefore, his permanent workplace. So, travel between his home and the depot is ordinary commuting for which no relief is available.

Example

Gloria is employed as a plumber. She has no permanent workplace and can work on more than 100 sites in any one year. She receives instructions about where to work over the phone. She calls into her employer's premises most Wednesdays to collect piping and replacement tools. Calls of this type do not make the employer's premises into a depot or other permanent workplace.

Employees who work at home

3.28 Most employers provide all facilities necessary for work to be carried out at their business premises. So where employees work at home they usually do so because it is convenient rather than because the nature of the job actually requires them to carry out the duties of the employment there. In those cases, the employees' journeys between home and a permanent workplace do not qualify for relief. The journeys are 'ordinary commuting' (see paragraph 3.2) and the employee is not travelling 'in the performance of' their duties (see paragraph 2.5). Even in circumstances where we accept that it is necessary for the employee to work at home, any journey between home and a permanent workplace will be 'ordinary commuting' and not qualify for relief. Only exceptionally will journeys undertaken 'in the performance of' the duties qualify for relief (see paragraph 3.29).

Example

Gretel's duties are such that she often has to work late into the evenings. At such times, she has no access to her employer's premises (her permanent workplace) so she takes work home with her. It is still a matter of personal choice where the work is done (there is no objective requirement that it is completed at Gretel's home rather than elsewhere). So any travel to or from her home cannot be said to be in the performance of her duties and no relief is available for any costs.

3.29 If the duties of the employment require the employee to live in a particular location, **and** to do some of their work at home (for example, because the employer does not provide appropriate facilities in the location where the work has to be done) the employee will be entitled to relief for the expenses of travelling from home to other workplaces in the same employment.

Example

Gunther is a area sales manager who lives in Glasgow. He manages his company's sales team in Scotland. The company's nearest office is in Newcastle, and Gunther is therefore obliged to carry out all his administrative work at home, where he has set aside a room as an office. Gunther is entitled to relief for the expenses of travelling to the company's office in Newcastle, as well as for journeys within Scotland.

3.30 An employee is not entitled to relief for journeys between their home and, say, a holiday cottage or any other place attended for reasons other than work, even when home is a workplace. Such travel is private travel.

Private travel

3.31 There is no relief for journeys which are private travel.

Private travel is a journey between:

- an employee's home and any other place he or she does not **have to** be for work purposes, or
- any two places an employee does not **have to** be for work purposes.

Example

Guy is an administrator. He has a permanent workplace in Derby. At certain times of the year he has work to do over the weekend. Generally, he takes it with him to his holiday cottage in Cornwall where he goes with his family most weekends. Working in Cornwall does not make his holiday cottage a temporary workplace. His journey there is private travel and he is not entitled to relief for any cost.

3.32 There is no relief for travel that is made for private rather than for work purposes, even if it is to or from a workplace which, in other circumstances, would be a temporary workplace.

Example

As part of her duties as a supervisor for a chain of supermarkets, Hannah has to visit different outlets. She gets tax relief for her travel. However, in addition Hannah is usually invited to the Christmas parties held at these outlets. She cannot get relief for this travel because it is not for work purposes.

Duties defined by reference to a particular area

3.33 Some employees do not have a single site as a permanent workplace but they have a job where their duties are defined by reference to a particular geographical area. For these employees the geographical area is their permanent workplace. In each case the test will be whether the employee's duties are **defined** by reference to a particular geographical area.

Example

Henry is a relief manager for a chain of regional tourist board offices. He shares responsibility for providing cover for all the offices. There is no regular pattern to his work. None of the individual offices is his permanent workplace but his duties are defined by reference to a particular geographical area so that area is his permanent workplace.

3.34 For employees who have an area treated as their permanent workplace, the whole of the geographical area is the workplace. So if they live outside that area the journey between home (or any other place they visit other than in the performance of the duties of that employment) and the edge of the geographical area is ordinary commuting with no relief available for the cost of that journey.

Example

Hilary is employed as a gamekeeper on a large country estate. She does not work at any particular site; her duties are defined in terms of the estate as a whole. The estate as a whole is her permanent workplace. Hilary lives outside the estate. She is not entitled to relief for the cost of her travel between home and the boundaries of the estate – that travel is ordinary commuting.

Example

Hilton works on the London Underground network. He has no office and his duties are defined by reference to the area served by the network – so the whole of this geographical area is his permanent workplace. Hilton lives in Leeds. Each Monday he travels to London and stays in a hotel before returning home on Friday. He is entitled to relief for the full cost of the business journeys he makes within the geographical area served by the London Underground network. No relief is available for the cost of his journey between home and the edge of that geographical area or for the cost of his hotel accommodation in London. These costs are attributable to ordinary commuting.

3.35 An employee whose duties are defined by reference to a particular geographical area is entitled to relief for:

- the full cost of business travel made within the geographical area, **and**
- the full cost of business travel to other workplaces outside the area.

Example

Hope lives in Perth and is employed by a Scottish utility company. She has no office and her duties are defined by reference to the whole of the geographical area of Scotland which is her permanent workplace.

Sometimes Hope has to travel long distances within Scotland and occasionally she goes to London on business. This often involves meals while travelling and staying in hotels. Hope is entitled to relief for these travel costs in full.

3.36 Where an employee:

- has no single site that is their permanent workplace, **and**
- the duties of the employment are **defined** by reference to a geographical area, the occasional performance of duties outside that area will not prevent the area from being a permanent workplace.

Example

Horace is a police officer. He has a community liaison role which mainly involves visiting schools and other organisations within the area covered by his police authority. Although nominally attached to a particular station, Horace does not regularly attend that station and no particular site qualifies as his permanent workplace. However, his duties are defined by reference to the area covered by the police authority, so that geographical area is his permanent workplace.

Each year Horace visits universities across the country to recruit new officers. He visits each university for a temporary purpose. These visits do not change his permanent workplace which remains the geographical area covered by his police authority.

- 3.37 It is important to remember that an employee will have a geographical area as their permanent workplace only where **all** the following conditions are met:
- the employee has no single site that is their permanent workplace, **and**
 - the employee attends the area regularly, **and**
 - the employee has a job where the duties are **defined** by reference to a geographical area.

Example

Hortense is a social worker. Her duties are defined by reference to an area but she has an office which she regularly attends. Although much of her time is spent visiting clients within her area, her office is a permanent workplace. So her travel between home and the office is ordinary commuting for which she is not entitled to relief. Her travel to and from the clients is business travel.

Example

Hugh is employed by a firm of land agents. His contract of employment defines his duties by reference to the county of Lancashire. Hugh does not live in Lancashire. However, Hugh actually works in a different office each day of the week but in the same office on the same day each week. Hugh is not entitled to relief for any of his journeys from home to any of the offices including his travel from the edge of Lancashire to any of the offices he visits. That is because the rules for areas do not apply since Hugh has five permanent workplaces (see paragraph 3.21).

When a workplace ceases to be a permanent workplace

- 3.38 Sometimes a place may cease to be an employee's permanent workplace. This may happen, for example, because an employer moves to a place some distance away.

Example

Ida is employed full-time by a bank. She is sent to work for six months in a newly opened branch in another town. At the end of that period she accepts a promotion and stays at the new branch. At that point the new branch becomes Ida's permanent workplace.

Two years later when Ida is asked to cover for an absent colleague in her old branch for a couple of months, she is entitled to relief for any cost of travelling from home to the old branch because that is a temporary workplace.

Passing work on the way to somewhere else

- 3.39 An employee may pass a permanent workplace on the way to or from a temporary workplace. If the employee stops and performs substantive duties at the permanent workplace then there are two journeys – ordinary commuting between home and the permanent workplace and a business journey between the permanent workplace and the temporary workplace. Relief will be available for the cost of the second of these journeys – but not the first.

Where the employee does not stop at the permanent workplace, or any stop is incidental to the business journey, all the business travel is as a single journey.

Example

Ike drives each day between his home in Southampton and his office in Winchester. One day he has to travel on business to Birmingham and back. He drives directly from home to Birmingham but stops off at his office to pick up some papers. His stop is incidental to his business journey. His business journey is from his home in Southampton to Birmingham and back. Relief is available for the cost of his journey from his home to Birmingham and back.

Emergency call-out expenses

- 3.40 Employees sometimes have to travel to a permanent workplace unexpectedly or in an emergency. Where the cost of that journey would in normal circumstances not qualify for relief, it will not qualify for relief just because the journey was made in response to an emergency. It makes no difference if the journey takes place outside normal working hours or if the employee is returning to the workplace having completed their normal duties there.

Example

Isabel is required to be a keyholder for her permanent workplace. One night she is called out by the police responding to a burglar alarm. Isabel is not entitled to relief for her journey from home because it is ordinary commuting.

- 3.41 Exceptionally, where an employee is obliged to perform duties at home and while travelling to an emergency at a permanent workplace, the travel may be regarded as travel between two workplaces. In such circumstances, the cost of that travel will qualify for relief.

But to get relief, **all** of the following conditions must be satisfied:

- the employee has to give advice on handling the emergency before starting the journey, **and**
- responsibility for those aspects appropriate to the employee's duties is accepted from that time, **and**
- the employee has a continuing responsibility for the emergency whilst travelling to the workplace.

Example

Jack is employed as a vet. He operates a surgery from his home. He also works at an animal hospital some distance away. It is an objective requirement of his employment that he perform his duties at these two workplaces. One night he is required to attend an emergency at the hospital. He is phoned at home/surgery and immediately takes responsibility for the emergency and issues instructions on action to be taken. While travelling to the hospital he uses a hands-free mobile phone to continue to control the response to the emergency. The journey is between two workplaces in the performance of Jack's duties. Jack is entitled to relief for the cost of this journey to the hospital.

Employee on stand-by

3.42 Where an employee is on stand-by and can be called out at short notice he or she is still not entitled to relief for a journey which is ordinary commuting.

Example

Jane works fixed hours in a restaurant but can also be called in when there are staff shortages. When she is called in outside her normal hours she is not entitled to relief for travel from home to the restaurant because this is ordinary commuting.