

## **USE OF TAYSIDE CONTRACTS VANS FOR HOME TO BASE TRAVEL POLICY**

### **INTRODUCTION**

Tayside Contracts recognises that many individuals working in the organisation are required to travel or operate a vehicle for business purposes. This policy deals specifically with the use of Tayside Contracts vans for home to base mileage, or 'ordinary commuting.'

### **SCOPE OF POLICY**

This policy applies to any Tayside Contracts employee who has the use of a Tayside Contracts van for business use and for travelling from their home to their contractual base, otherwise known as 'ordinary commuting'.

### **RELATED TAX REGULATIONS**

HMRC do not consider any employee using a Tayside Contracts van to be in receipt of a benefit in kind (and therefore liable for tax) provided that the following conditions are met:

- The van must be used primarily for business purposes
- No private use of the vehicle, other than ordinary commuting with some insignificant private use is permitted

Insignificant private use is considered to include (but is not restricted to) stopping at a shop on the employee's route to/from work. Use of a Tayside Contracts van for regular supermarket shopping, or for any social activity or private journey is not considered to be insignificant private use.

### **ELIGIBILITY FOR USE OF TAYSIDE CONTRACTS VANS**

1. Any employee who is transferred from one administrative centre to another at the organisation's behest may be permitted to use a Tayside Contracts van to travel to and from their administrative centre for a period of 3 years.
2. An employee may be allocated a Tayside Contracts van where it is considered this will improve the service they are required to provide. If that employee is regularly required to travel directly from their home to a location other than their base, and vice versa, as part of their normal working may be permitted to take their van home overnight.
3. Employees performing standby and who are required to respond to out of hours faults/breakdowns straight from their homes (i.e. electricians and mechanics) are also permitted to take a vehicle home overnight.

There are no exceptions to this policy, only the CMT can authorise the allocation of vans to employees. No other manager/supervisor is empowered to authorise any other employee to take vehicles home.

### **CONDITIONS OF USE**

Any employee provided with a Tayside Contracts van must primarily be required to use it for business journeys. No private use of the vehicle, other than for ordinary commuting and limited insignificant private use as defined by HMRC, is permitted at any time (i.e. during the working day or outside working time).

A high degree of trust and flexibility is necessarily given to employees using Tayside Contracts vans and employees are expected to use the shortest, most appropriate and practical route while travelling. Only other employees and persons on Tayside Contracts business are permitted to be transported in the vehicle.

Employees will be charged at the lower HMRC rate (currently 25p per mile) for the use of Tayside Contracts vans for all ordinary commuting.

## **General Conditions**

Any employee using a Tayside Contracts vehicle must adhere to the following conditions of use:

- A full driving licence in accordance with the category of vehicle being driven must be held
- Any prosecutions, convictions and fines will be the sole responsibility of the driver
- Pre start checks should be carried out and recorded before the start of each day by the driver
- Health changes which would affect the ability of the driver to operate any vehicle must be reported immediately
- The use of mobile phones and any similar hand held electronic devices is strictly prohibited
- Seat belts must be worn by both driver and passengers
- Smoking is not permitted in any vehicle
- Vehicles must be left secure when unattended at all times
- Accidents must be reported immediately and the necessary documentation completed

## **POLICY VIOLATIONS**

Any breach of this policy will be regarded as misconduct and will be addressed in accordance with Tayside Contracts' Disciplinary Procedure.

In addition to disciplinary action it should be noted that there are additional implications for the employee as follows:

- **Insurance implications**

Any use of a van in violation of this policy will not be covered by Tayside Contracts' insurance policy. Any employee using a van for any other type of journey will be deemed to be uninsured and therefore personally liable for any charges, claims or costs which result from that use.

- **Tax implications**

Any private use of a Tayside Contracts van is considered to be a benefit in kind and is taxed by way of a standard charge. Tayside Contracts will be duty bound to report any employee in violation of this policy to HMRC and the employee may be liable to pay the standard taxation charge (£3,150 plus £594 for the fuel in 2015/16).

## **RELATED POLICIES**

The Use of Tayside Contracts' Vans for Home to Base Mileage Policy links to the following policies, which can be found on the intranet, from your line manager and from the HR Admin Team:

- Telephones and Mobile Phones Policy
- Vehicle Tracking Policy
- Re-imbusement of Penalty Charge Notices Protocol

## **POLICY REVIEW**

The Use of Tayside Contracts' Vans for Home to Base Mileage Policy will be reviewed annually until the implementation of a complete 'Motor Vehicle Use Policy'. HMRC Regulations are outwith the control of Tayside Contracts and may change in the future, which could impact on the provision of Tayside Contracts vans.

**Should you have any queries or require further clarification regarding any aspects of this policy or related policies please contact, HR Services on 01382 812721 or [employment.policies@tayside-contracts.co.uk](mailto:employment.policies@tayside-contracts.co.uk)**